2008 Update of the Maryland Child Support Guidelines Schedule

Submitted by:



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December 3, 2008

Points of view expressed in this document are those of the author and do not necessarily represent the official position of the Child Support Guidelines Committee or the State.

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Section I: Introduction

PURPOSE OF REPORT

Child support contributes to the financial well-being of many Maryland children. In 2007, the Census reported that there are 1,358,576 children living in Maryland and 442,210 of those children live with only one parent. This amounts to one out of three children living with only one parent. Most of these children are eligible for child support. An unknown number of Maryland children living in other situations are also eligible for child support. One of their parents may have remarried and they now live with a step-parent or they live with foster parents or in other situations without both of their parents. The Maryland Department of Human Resources, Child Support Enforcement Program (CSE) collects about \$475 million in child support annually for many of these children. An unknown amount of additional support is paid to non-CSE cases.

In Maryland, child support orders are set using the child support guidelines provided in statute (Maryland Code, Family Law, Sections 12-201 through 12-204). The core of the guidelines calculation is a lookup schedule of basic obligations for a range of incomes and number of children. The basic obligations reflect economic data on the costs of raising children. The obligated parent's pro rata share of the basic obligation forms the basis of the child support order. Additional adjustments are made for actual child care expenses, the actual cost of health insurance for the children, shared physical custody, and other factors.

With the exception of changes at incomes below minimum wage, most of the Maryland schedule has not been updated since 1989. As a consequence, it does not reflect the current costs of raising children. Moreover, the Maryland guidelines ranks low when compared to other states. A 2005 study (Venohr and Griffith) found that the Maryland guidelines amount for a mother and father with median income ranked 40th among all states and the District of Columbia. In contrast, Maryland ranks first among all states and the District of Columbia in median family income.²

The purpose of this report is to provide technical documentation of an updated Maryland child support schedule. The updated schedule reflects the cost of raising children in Maryland in 2008. The report also fulfills Federal and State requirements that the child support guidelines be reviewed at least once every four years.³ As part of the federal requirement, states must consider economic data on the cost of raising children.

The Child Support Enforcement Administration of the Department of Human Resources is responsible for the review and reporting its findings to the Legislature.⁴ To this end, they

¹ U.S. Census American Community Survey (2007). Downloaded from http://factfinder.census.gov on November 25, 2008.

² Supra note 1.

³ Title 45, Public Welfare, CFR 302.56 and MD Family Law §12-202 (c).

⁴ MD Family Law §12-202 (c).

convened a committee of diverse stakeholders (e.g., judges, family law attorneys, a legislator from the Maryland House of Representatives, a representative of the Office of the Attorney General, and representatives of CSE) to review the guidelines and make recommendations. CSE also contracted with the Center for Policy Research (CPR) to provide technical assistance; namely, to review current economic data and develop an updated schedule with the Committee's input.

This report focuses on the updated child support schedule. It does not document the numerous other considerations and recommendations of the Committee.

ORGANIZATION OF REPORT

The report is organized into four sections.

- Section I provides an introduction. This includes the purpose of the report, a summary of federal regulations pertaining to state child support guidelines; and, an overview of the Maryland child support guidelines relative to other state guidelines.
- > Section II reviews estimates of child-rearing expenditures. It reviews those underlying state child support guidelines.
- ➤ Section III contains the updated schedule. The 2008 updated schedule is in Exhibit 8. This section also outlines the data and steps used to develop the updated schedule.
- Section IV compares the amounts under the new and updated schedule. It also summarizes the changes in the economic factors underlying the schedule.

Side-by-side comparisons of the new and updated schedule are provided in Appendix A.

FEDERAL REQUIREMENTS

Federal law has required state advisory child support guidelines since 1987.⁵ The Family Support Act of 1988 expanded the requirement. As of 1989, each state must have one guideline that is to be applied presumptively rather than on an advisory basis.⁶ It also requires each state to establish deviation criteria that allow for the rebuttal of the state's presumptive guideline. The state-determined criteria must take into consideration the best interests of the child. The Maryland guidelines provide deviation criteria in State statute [MD Family Law §12-202 (a)].

Federal regulation requires states to review their child support guidelines at least once every four years [45 CFR 302.56]. As part of that review, states must consider economic data on the costs of child-rearing expenditures and examine case file data to analyze the application and deviation from the guideline.⁷

⁵Advisory statewide guidelines were required as part of Child Support Enforcement Amendments of 1984 [P.L. No. 98-378].

⁶Presumptive guidelines were required as part of The Family Support Act of 1988 [P.L. No. 100-485].

⁷ The Family Welfare Research and Training Group, School of Social Work, University of Maryland conducted the 2008 case file review. A report of their findings is available from their website, URL: http://www.familywelfare.umaryland.edu/reports/guidelines08.pdf

GUIDELINES MODELS

States have discretion in the guidelines models that they use. Yet, according to federal requirements, they must:

- Be based on specific descriptive and numeric criteria;
- > Take all earnings and income of the noncustodial parent into consideration; and
- Provide for the child(ren)'s health care needs.

Most states, including Maryland, base their guidelines on the Income Shares Model, which was developed through the 1984-87 National Child Support Guidelines Project.⁸ Convened by the federal Office of Child Support Enforcement at a request of Congress, the Project made recommendations for the development of state guidelines. Prior to the 1987 requirement, few states had statewide guidelines.

Income Shares Model

The Income Shares model was developed to embody the principles of state child support guidelines identified by the Guidelines Project's Advisory Panel. (Those principles are shown in Exhibit 1.) It also incorporates actual evidence of child-rearing expenditures. The Income Shares guidelines model is based on the premise that the child should be entitled to the same level of expenditures that the child would have received had the parents lived together and combined financial resources. As a consequence, the core of the Income Shares model is a measurement of how much families spend on child rearing. In turn, that amount is often adjusted in a guidelines worksheet for different situations such as shared physical custody situations, children from other relationships, and other factors.

Exhibit 1: Recommendations of the 1984-87 Child Support Guidelines Project Advisory Panel: Annotated Summary of Basic Principles for State Child Support Guidelines Both parents should share in the financial support of their children. The responsibility should be divided in proportion to 1. their available income. The subsistence needs of each parent should be considered, but in virtually no case, should the obligation be set at zero. 2. Child support must cover a child's basic needs as a first priority; but, to the extent either parent enjoys a higher standard of living, the child is also entitled to share in that higher standard of living. 4. Each child of a given parent has a right to a share of that parent's income. (In other words, when a parent has other children besides the children for whom support is being determined, an adjustment may be appropriate.) The guidelines should not treat children of separated, divorced, and never-married parents differently. 5. The guidelines should not assume whether the mother or father is the custodial parent. The guidelines should not create economic disincentives to remarry or work. (An economic disincentive to remarry could exist if the quidelines considered a new spouse's income. An economic disincentive to not work is avoided by imputing income to a parent who is voluntarily unemployed or underemployed.) The guidelines should consider the involvement of both parents in the child's upbringing. It should take into consideration the financial support provided by parents in shared physical custody or extended visitation arrangements. Yet, this does not necessarily obviate the child support obligation in 50/50% timesharing arrangements.

⁸ National Center for State Courts (1987). *Development of Guidelines for Child Support Orders, Final Report*. Report to U.S. Department of Health and Human Services, Office of Child Support Enforcement, Williamsburg, Virginia.

The premise of the Incomes Shares model applies to children of previously married parents as well as never married parents. Children should not be forced to live in poverty because of their parents' decisions to never marry or divorce. Children of disrupted families, regardless of the reason for the disruption, should be afforded the same financial opportunities as children of intact families with similar incomes.

Another major premise of the Income Shares model is that both parents are financially responsible for their children. To this end, the average amount expended on children is prorated between the parents. The obligated parent's share becomes the basis of the child support award. There may be other adjustments for physical custody or other factors.

Other Guidelines Models

Judge Melson of Delaware developed the Melson formula. It first considers the basic needs of the children and each parent. If the obligated parent's income is more than sufficient to cover his share of the basic needs of the children and his basic needs, an additional percentage of his remaining income is assigned to child support. The percentage-of-obligor income guidelines model is the simplest and oldest guidelines model. It assigns a flat or sliding-scale percentage of obligor income to support.

In recent years, various groups have introduced a few new guidelines models (i.e., The Children's Right Council first introduced a version of the Cost Shares model, the American Law Institute introduced its guidelines concept); yet, no state has adopted them.⁹

State Usage of Guidelines Models

As shown in Exhibit 2, as of 2008, there are 37 states that currently rely on the Income Shares model; 10 states that use a percentage-of-obligor income guidelines model; three states that rely on the Melson formula; and one state that uses a hybrid approach between the Income Shares model and percentage-of-obligor guidelines.

Until recently, few states have changed guidelines models. However, beginning in 2005, several states adopted Income Shares. Tennessee, Georgia and Minnesota moved from the percentage-of-obligor model to Income Shares guidelines. The most recent guidelines change occurred in the District of Columbia, which moved to an Income Shares approach as of April 2007 after previously using a hybrid guidelines model. Massachusetts still uses a hybrid guidelines model. The Massachusetts guideline starts with a percentage-of-obligor income model when the custodial parent had low income but switches to an Income Shares-like approach when the custodial parent's income exceeds \$20,000 per year with additional adjustments for more than one child and work-related child care expenses. The premise is that the custodial parent needs a little more at very low incomes to boost the family out of poverty.

⁹ For more information on these guidelines models see the 1999 Child Support Symposium published by Family Law Quarterly (Spring 1999) and Beld and Biernat (2003).

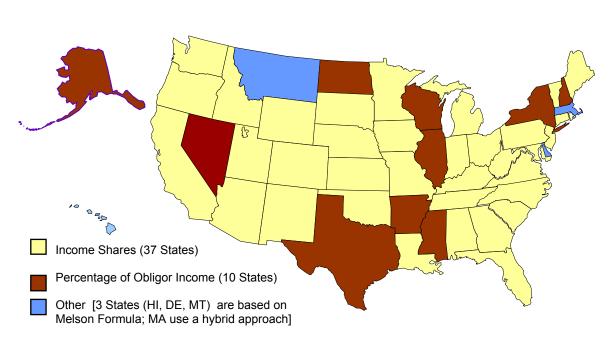


Exhibit 2
State Usage of Child Support Guidelines Models

Basis of Maryland's Guidelines

Maryland bases its guidelines on the Income Shares model. The schedule was developed in the late 1980's based on measurements of child-rearing expenditures estimated from families surveyed in 1972-73.

The Committee discussed other guidelines models and agreed to retain the Income Shares model.

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Section II: Estimates of Child-Rearing Expenditures & Expenditures Data

The purpose of this section is to describe the estimates of child-rearing expenditures. The estimates are first summarized. This is followed by a discussion of the data source used to produce the various estimates. Finally, this section concludes with a discussion of the usage of these estimates in state guidelines.

ESTIMATES OF CHILD-REARING EXPENDITURES

Most state child support guidelines rely on one of the following studies on the costs of raising children:

- ➤ Van der Gaag, Jacques (1981). On Measuring the Cost of Children. Discussion Paper 663-81. University of Wisconsin Institute for Research on Poverty, Madison, Wisconsin.
- ➤ Thomas J. Espenshade, *Investing in Children: New Estimates of Parental Expenditures*, Urban Institute Press: Washington, D.C. (1984).
- ➤ David M. Betson, Alternative Estimates of the Cost of Children from the 1980-86 Consumer Expenditure Survey, Report to U.S. Department of Health and Human Services, Office of the Assistant Secretary for Planning and Evaluation, University of Wisconsin Institute for Research on Poverty, Madison, Wisconsin (1990).
- David M. Betson, "Chapter 5: Parental Expenditures on Children," in Judicial Council of California, Review of Statewide Uniform Child Support Guidelines, San Francisco, California (2001). Available at URL: http://www.courtinfo.ca.gov/programs/cfcc/1058files2001/CH5.PDF
- Betson, David M. (2006). "Appendix I: New Estimates of Child-Rearing Costs in State of Oregon Child Support Guidelines Review: Updated Obligation Scales and Other Considerations, Report to State of Oregon, Prepared by Policy Studies Inc., Denver Colorado. Available at URL: http://www.dcs.state.or.us/oregon_admin_rules/psi_guidelines_review_2007.pdf
- Mark Lino, Expenditures on Children by Families: 2007 Annual Report, U.S. Department of Agriculture, Center for Nutrition and Policy Promotion. Miscellaneous Publication No. 1528-2007 (2008). Available at URL: http://www.cnpp.usda.gov/ExpendituresonChildrenbyFamilies.htm

The studies rely on various methodologies to estimate child-rearing expenditures and different data years. All of the studies except van der Gaag rely on the Consumer Expenditures Survey (CES), which we will discuss in more detail later.

Overview of Methodologies

One reason that we discuss so many different estimates of child-rearing expenditures is because not all economists arrive at the same estimate. Moreover, economists do not agree on which estimate best reflects actual child-rearing expenditures. Part of the problem is that there is no perfect methodology for separating the children's share of family expenditures from the parents' share. To illustrate this issue, consider family expenditures for electricity used in the home. The children's share of electricity is not obviously separable from the parents' share.

The most common methodology is a marginal cost approach, which compares expenditures between two equally well-off families: (a) married couples with children, and (b) married couples of child-rearing age without children. The difference in expenditures between these two families is deemed to be child-rearing expenditures. The Engel and Rothbarth methodologies, named by the economists who developed them, are both forms of the marginal cost approach. The Engel methodology uses expenditures on food, while the Rothbarth methodology relies on expenditures for adult goods (specifically, adult clothes in the Rothbarth estimates that form the basis of state guidelines) to determine equally well-off families. Most economists believe that the Engel estimator overstates actual child-rearing expenditures and the Rothbarth estimator understates actual child-rearing expenditures.

van der Gaag (1981) estimates

In his study, van der Gaag concluded that a couple that adds one child to the household needs 25 percent more gross income in order to maintain the standard of living they enjoyed when they had no children. Wisconsin used van der Gaag's estimates to develop its child support table, although adjusted this percentage to account for taxes and other factors. Since then, several states adopted Wisconsin's flat percentage of obligor gross income as their guidelines formula.

Espenshade (1984) estimates

Most states, including Maryland, relied on Dr. Espenshade's measurements when they first developed child support guidelines in the 1980s because his was the most authoritative study available at the time. It formed the basis of the prototype Income Shares model developed through the 1984-1987 National Child Support Guidelines Project. Using the Engel methodology, Espenshade found that families spend about \$58,000 to \$138,000 (in 1981 dollars, hence over twice as much in 2007 dollars) to raise a child from birth to age 18 years.

Betson's Three Studies

In the past 18 years, Dr. Betson has conducted three studies estimating child-rearing expenditures. Each study uses more recent data.

Betson (1990) estimates. Dr. Betson applied five different methodologies to estimate childrearing expenditures using 1980-86 CES data. 11 He concluded that estimates using the

¹⁰ National Center for State Courts (1987).

¹¹ The five approaches were (1) Engel, (2) Rothbarth, (3) ISO-PROP, (4) Barten-Gorman, and (5) per capita (i.e., average cost approach, similar to the USDA approach).

Rothbarth methodology were the most robust, and hence recommended their use. He rejected his estimates using the Engel methodology, which was used by Espenshade, because they approached implausibly high levels. Betson's application of the Rothbarth estimator finds that the percentages of total household expenditures devoted to children are, on average: (a) 24 percent for one child, (b) 34 percent for two children, and (c) 39 percent for three children in an intact family. Betson's application of the Engel estimator finds that the percentages of total expenditures devoted to children are, on average: (a) 33 percent for one child, (b) 39 percent for two children, and (c) 49 percent for three children in an intact family.

Betson (2001) estimates. In 2001, Dr. Betson updated his 1990 estimates based on the Rothbarth and Engel methodologies using more recent data (1996-98, initially, but later expanded it to include 1996-99). The only difference between the 2001 and earlier estimates was in the years the data were gathered. The source of data (CES), the estimation methodologies, and the assumptions he used to develop the estimates did not change. These estimates form the basis of many state child support guidelines including the current Pennsylvania schedule. Using the more current data, Betson's application of the Rothbarth estimator found that the percentages of total household expenditures devoted to children are, on average: (a) 26 percent for one child, (b) 36 percent for two children; and (c) 42 percent for three children in an intact family. Betson's application of the Engel estimator found that the percentages of total expenditures devoted to children are, on average: (a) 32 percent for one child, (b) 46 percent for two children, and (c) 58 percent for three children in an intact family.

Betson (2006) estimates. In 2006, Dr. Betson updated his 2001 estimates using the Rothbarth methodology with data from 1998 through the first quarter of 2004 for the state of Oregon. The 2004 survey was the most recent data available from the CES at that time. Dr. Betson did not update the estimates using the Engel methodology or other approaches. The Oregon table at the time was based on the Betson-Rothbarth estimates relying on survey data collected in 1996-99 and Oregon only wanted to use updated survey data. (A more complete discussion of Dr. Betson's findings using the updated data is available in the 2006 Oregon guidelines review report.)

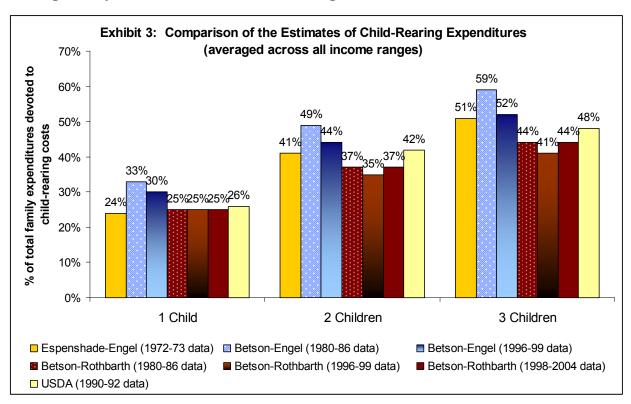
For this set of estimates, Betson relied on data from a wide range of years for two reasons. First, it increased the sample size, hence the reliability of the estimate. Secondly, it spanned several economic cycles: the high growth of the late 1990s; the short recession in 2002; and the stable economic growth afterwards. Similar to the 2001 update, he applied the same assumptions and method, but he used more recent data. His findings showed that the child-rearing expenditures as a proportion of total household expenditures are, on average: (a) 25 percent for one child, (b) 37 percent for two children, and (c) 44 percent for three children. Over three data periods, the analysis shows that the proportion of household expenditures devoted to children has increased, albeit somewhat less for families with one child (from 24 percent using 1980-86 data to 25 percent using 1998-2004 data) than for families with three children (39 percent to 44 percent).

USDA (2007 estimates)

The USDA estimates child-rearing expenditures individually for several expenditure categories (e.g., food, transportation, housing); then, adds them to develop a total. For some expenditure categories (e.g., housing), the USDA uses a per capita approach to estimate the child's share of the costs. That is, they divide the expenditures for that particular good by the number of family members. Most economists believe this approach overstates the child's actual share of expenditures. The USDA updates its estimates every year for changes in the price level; however, the database for the current estimates is CES data from 1990-92. The USDA estimates expenditures for one child in a two-child family to be between \$7,830 and \$17,500 per year, depending on the age of the child and the income of the parents.

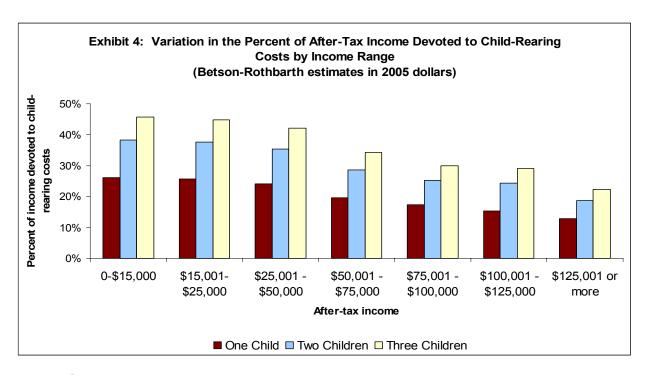
Comparisons

Exhibit 3 compares the estimates of child-rearing expenditures by the number of children. It shows that those estimated with the Engel methodology result in higher amounts on average than those estimated with the Rothbarth methodology. It also shows that the USDA estimates generally fall between the two methodologies.¹²



¹²The USDA estimates are based on gross income. The family-expenditures equivalent of the USDA estimate, which is cited in Lino (2007) comes from a much older study. We do not know what tax and expenditures assumptions were made in the conversion. When we convert current USDA estimates from gross income to family expenditures using prevailing tax rates and expenditures data, we find that the USDA estimates are generally higher than the Engel estimates.

We note two caveats to Exhibit 3. First, it compares the average percent of total family expenditures devoted to child-rearing expenditures, while the Maryland child support schedule relates to "gross income" rather than "total family expenditures." Gross income and total family expenditures differ because of two factors: income taxes; and, some families spend more or less than their after-tax income. Later in this report, we convert these measurements back to gross income. Second, Exhibit 3 reflects "average" child-rearing expenditures across all income ranges, so it does not reflect how the estimates change when there is more income. Most economists find that the percentage of total family expenditures devoted to child-rearing expenditures declines as income increases. Exhibit 4 illustrates this by showing the most recent Betson-Rothbarth estimates for a range of incomes.



DATA SOURCE OF THE ESTIMATES

With the exception of van der Gaag, all of the economists estimated child-rearing expenditures from the Consumers Expenditures Survey (CES) that is administered by the Bureau of Labor Statistics (BLS).¹³ Economists use the CES because it is the most comprehensive and detailed survey conducted on household expenditures and consists of a large sample.¹⁴ The CES surveys about 6,000 households per quarter on expenditures, income and household characteristics (e.g., family size). Households remain in the survey for five consecutive quarters with households rotating in and out each quarter. Most economists use at least three quarters or a year of expenditures data for a surveyed family. This means that family expenditures are averaged for about a year rather than over a quarter, which may not be as reflective of typical family expenditures.

¹³ van der Gaag's study is more of a literature review of the evidence of child-rearing expenditures that existed in the early 1970's.

Detailed information about the CES can be found at the BLS website: http://www.bls.gov.

The BLS designed the CES to produce a nationally representative sample and samples representative of the four regions (Midwest, Northeast, South, and West). The sample sizes for each state, however, are not large enough to estimate child-rearing costs for families within a state. We know of no state that has seriously contemplated replicating the CES at the state level. The costs and time requirements make it prohibitive.

Specific Consumption Items

The CES asks households about expenditures on over a hundred detailed items. Exhibit 5 shows the major categories of expenditures captured by the CES. The CES focuses on **current** consumption. It includes the purchase price and sales tax on all goods purchased within the survey period.

	Exhibit 5 Partial List of Expenditures Items Considered in the BLS, the Data Source Used to Estimate Child-Rearing Expenditures
Housing	Rent paid for dwellings, rent received as pay, parking fees, maintenance, and other expenses for rented dwellings; and interest on mortgages, interest on home equity loans and lines of credit, property taxes and insurance, refinancing and prepayment charges, ground rent, expenses for property management and security, homeowners' insurance, fire insurance and extended coverage, expenses for repairs and maintenance contracted out, and expenses of materials for owner-performed repairs and maintenance for dwellings used or maintained by the consumer unit. Also includes utilities, cleaning supplies, household textiles, furniture, major and small appliances and other miscellaneous household equipment (tools, plants, decorative items).
Food	Food at home purchased at grocery or other food stores as well as meals, including tips, purchased away from home (e.g., full service and fast food restaurant, vending machines).
Transportation	Vehicle finance charges, gasoline and motor oil, maintenance and repairs, vehicle insurance, public transportation, leases, parking fees and other transportation expenditures.
Entertainment	Admission to sporting events, movies, concerts, health clubs, recreational lessons, television/radio/sound equipment, pets, toys, hobbies and other entertainment equipment and services.
Apparel	Apparel, footwear, uniforms, diapers, alterations and repairs, dry cleaning, sent-out laundry, watches and jewelry.
Other	Personal care products, reading materials, education fees, banking fees, interest paid on lines of credit, and other expenses.

Mortgage Payments

The CES does not include mortgage principal payment as part of current expenditures. However, the CES includes payment of the mortgage interest, rent among households that rent, utilities, property taxes, and other housing expenses as indicated in the above table. As shown in Exhibit 6, even with the exclusion of the mortgage principal payments, these housing items comprise the largest share of total family expenditures. Housing expenses contribute to over a third of family expenditures.

For purposes of developing child support schedules, we have found it beneficial that the CES excludes mortgage principal payments. In most situations, any equity in the home is considered as part of the property settlement during the divorce.

Finance Charges

The CES does not capture finance charges (with the exception of finance charges for homes and vehicles). Specifically, it does not reflect any interest charges for items paid by credit card. Nor, does it capture interest charges for installment plans often used to pay for furni-

ture, household appliances, televisions and other electronics. Nonetheless, data from the Federal Reserve Board's Consumer Finance Survey (CFS) suggest that the finance charges on items not included in the CES are nominal. ¹⁵ Almost half (46%) of families make fixed installment payments on automobiles loans; student loans; and, loans for furniture, appliances and other durable goods. Automobile loans, which are included in the CES, comprise many of these loans.

For the purpose of developing child support schedules, it would be ideal to include finance charges for furniture and other items consumed by children. Yet, the CFS data do not break down finance charges in that way. Further, based on the limited amount of information that is available from the CFS, it suggests that the finance charges are likely to be nominal when averaged across families.

Exhibit 6 Composition of Average Spending by Families (adopted from Betson 2006)								
Expenditure Category	Childless Couple	Family with One Child	Family with Two Children	Family with Three or More Children				
Total Annual Expenditures	\$44,728	\$46,140	\$49,834	\$48,341				
	Bı	udget Share (%	6 of Total Expend	ditures)				
Food	16.0%	16.7%	17.2%	19.5%				
Housing	36.6%	38.2%	38.3%	37.6%				
Apparel	3.6%	4.1%	4.3%	4.6%				
Transportation	21.7%	21.8%	21.0%	19.7%				
Entertainment	6.0%	5.6%	6.3%	6.1%				
Health Care	6.0%	5.3%	5.0%	4.8%				
Personnel Care	0.9%	0.8%	0.8%	0.8%				
Reading	0.5%	0.4%	0.4%	0.3%				
Education	1.2%	1.5%	1.4%	1.4%				
Personal Insurance	1.6%	1.2%	1.3%	1.1%				
Miscellaneous	5.8%	4.3%	7.5%	3.5%				

Transportation and Vehicle Payments

As shown in Exhibit 6, transportation expenses account for about one fifth of total family expenditures. In the category of "transportation," the CES includes net vehicle outlays; vehicle finance charges; gasoline and motor oil; maintenance and repairs; vehicle insurance; public transportation expenses; and vehicle rentals, leases, licenses and other charges. The net vehicle outlay is the purchase price of a vehicle less the trade-in value. It accounts for about 40 percent of all transportation expenses among families with children in the CES, which is seven percent of total household expenditures. ¹⁶

In developing estimates of child-rearing expenditures, Professor Betson excludes net vehicle outlays because it does not reflect that the vehicle can be sold again later after the survey period. In contrast, the USDA starts its estimates with all transportation expenses including net vehicle outlays.

¹⁵ Brian Bucks, et al. "Recent Changes in U.S. Family Finances: Evidence from the 2002 and 2004 Survey of Consumer Finances", *Federal Reserve Bulletin*.

¹⁶ Bureau of Labor Statistics, Table 5: Composition of consumer unit: Average annual expenditures and characteristics, Consumer Expenditures Survey 2007.

There are some advantages and disadvantages to Betson's approach. Like home equity, vehicles are considered as part of the property settlement in a divorce. Nonetheless, the ideal would be to include a value that reflects depreciation of the vehicle over time.

Other Adjustments to the CES

Professor Betson also excludes other expenditures items captured by the CES because they are obviously not child-rearing expenses. Specifically, he excludes contributions by family members to social security and private pension plans; and, cash contributions made to members outside the surveyed household. The USDA also excludes these expenses from its estimates of child-rearing expenditures.

Net Income

Gross and net incomes are reported by families participating in the CES. The difference between gross and net income is taxes. In fact, the CES uses the terms "income before taxes" and "income after taxes" instead of gross and net income. Income before taxes is the total money earnings and selected money receipt. It includes wages and salary, self-employment income, Social Security benefits, pensions income, rental income, unemployment compensation, workers' compensation, veteran's benefits, public assistance, and other sources of income. Income and taxes are based on self-reports and not checked against actual records.

The BLS has concerns that income may be under-reported in the CES. Although underreporting of income is a problem inherent to surveys, the BLS is particularly concerned because expenditures exceed income among low-income households participating in the CES. The BLS is unclear about whether the cause is underreporting of income or that low-income households are actually spending more than their incomes because of an unemployment spell, being a student, or otherwise withdrawing from their savings. In an effort to improve income information, the BLS added and revised income questions in 2001. The BLS believes that this has improved income data but there are no notable differences in the compiled data reports.

The Relationship of Expenditures to Income

Beside mortgage principal payments, the BLS also does not include changes in net assets or liabilities as income or expenditures. In all, the BLS makes it clear that reconciling differences between income and expenditures or precisely measuring income are not part of the core mission of the CES. Rather, the core mission is to measure and track expenditures. The BLS recognizes that at some low-income levels, the CES shows that total expenditures exceed after-tax incomes; and, at very high incomes, the CES shows total expenditures are considerably less than after-tax incomes. However, the BLS does not try to explain these differences.

In developing child support schedules, a long-standing assumption has been that the difference between after-tax income and expenditures at higher incomes is a form of "savings." This includes traditional savings (i.e. deposits into a bank account) and other contributions to family wealth such as mortgage principal payments. For example, according to the most recent CES, high-income households (i.e., households with incomes over \$150,000 per

year), the ratio of expenditures to after-tax income is 55 percent.¹⁷ This suggests a considerable amount of "savings."

A high level of "savings" seems to contradict reports about the national savings rate being low. However, economists calculate the national savings rate using a different methodology. 18 Some of the differences concern the treatment of housing and medical expenses. When calculating the national savings rate, economists define savings to be the difference between disposable income and consumption. In defining consumption, economists impute the rental value of housing to homeowners even though the rental value may exceed the mortgage payment. Similarly, economists impute the value of all medical services received even though there was insurance coverage and the family incurred no out-of-pocket expense. These imputed values increase consumption considerably; hence, reduce the national savings rate. In fact, the escalating cost of health services contributes significantly to the declining national savings rate. 19

Other exclusions made by Betson in his estimates further exasperate the seemingly low ratio of expenditures to after-tax income at high incomes. As discussed above, Betson also excludes net vehicle outlays, cash gifts, and contributions to private pension plans when estimating child-rearing expenditures. These items, which are significant, could explain some of the gaps between after-tax income and annual expenditures.²⁰

USAGE OF ESTIMATES IN STATE GUIDELINES

States rely on various estimates of child-rearing expenditures as the basis of their guidelines. Several states rely on whatever was the most current estimate available at the time they developed or last revised their guidelines and have not updated as new estimates became available. Still other states made a deliberate choice to use one estimate over another. Often, these states chose the estimator based on which one produced guidelines amounts that differed the least from their current amounts.

Based on our current knowledge, we have counted the number of state guidelines by their economic basis. We note that many states modified the estimates or combined them with other information to arrive at their guidelines amounts. Consequently, even though some state guidelines share the same estimates, their guidelines amounts may differ. Another caveat to our counts is that some states have recently changed their guidelines or have adopted new guidelines that are not yet promulgated.

¹⁷ Calculated from BLS, Table 5: Composition of consumer unit: Average annual expenditures and characteristics, Consumer Expenditure Survey, 2007" downloaded on December 1, 2008 from: http://www.bls.gov/cex/tables.htm

¹⁸ More information about this difference can be found in California's guidelines review report (Judicial Council, 2006).

¹⁹ Supra note 17.

²⁰ Published reports from the 2007 CES (supra note 15) indicate that households with \$150,000 or more in annual income have annual expenditures that average: \$6,708 on net vehicle outlays; \$7,064 on cash contributions; \$18,604 on pension and social security; and \$9,008 on mortgage principal.

- ➤ The van der Gaag (1981) estimates form the basis of about five state guidelines (i.e., California, Idaho, Nevada, New York, Wisconsin.) Most states that rely or have relied on the van der Gaag estimates use a flat percentage of obligor gross income to compute the child support obligation; that is, there is no consideration of the custodial parent's income. (California and Idaho are exceptions.)
- ➤ The Espenshade (1984) estimates forms the basis of about seven state guidelines (i.e., Alabama, Florida, Indiana, Kentucky, Maryland, Michigan, Virginia). With the exception of Alabama and Michigan, these states have not updated their schedules since new studies have been released. (Alabama recently adopted a schedule based on Betson's most recent study, but it has not been promulgated. Michigan updates Espenshade's estimates annually for changes in the price level.)
- ➤ The Betson-Rothbarth (1990) estimates form the basis of about nine state guidelines. Many states that updated their guidelines beginning in the mid-1990's relied on these estimates. West Virginia, a state neighboring Maryland, relies of these estimates.
- ➤ The Betson-Rothbarth (2001) estimates form the basis of about twelve state guidelines. Many states that updated their guidelines at least twice since the mid-1990's rely on the second set of Betson-Rothbarth estimates. Maryland's neighbors, Pennsylvania and the District of Columbia, rely on these estimates.
- ➤ The Betson-Rothbarth (2006) estimates form the basis of about four state guidelines (i.e., Arkansas, North Carolina, Oregon, and Rhode Island). Schedules based on these estimates have also been recommended or adopted in a few other states (e.g., Alabama, Pennsylvania, Louisiana) but have not yet been promulgated.
- ➤ The average of the Betson-Rothbarth and the Betson-Engel (2001) estimates form the basis of Georgia guidelines.
- ➤ Lino's USDA estimates forms the basis of the Minnesota guidelines.²¹ Minnesota is the only state to rely on the USDA estimates. Adopted in 2005, Minnesota adjusted them because some economists believe that the USDA estimates overstate the child's share of housing expenses.
- ➤ Kansas bases its guidelines on per capita estimates of child-rearing expenditures that are adjusted for routine parenting time (also, called the "dissolution factor").

The above list accounts for the economic basis of about 39 state guidelines. In the remaining states, the economic basis is unknown or the basis is a combination of factors including previous county guidelines amounts, guidelines amounts in bordering states and other factors.

State-Specific Data. We know of no state that uses state-specific data as the basis of its guidelines formula.²²

Estimates for Single-Parent Families. We also know of no state that relies on expenditures in single-parent families as the basis of its guidelines formula. States that have considered expenditures in single-parent families typically reject those estimates because they often result in near-poverty amounts, are not available for high incomes (because too few single-

²¹ We do not know the year of the USDA study that forms the basis of the Minnesota schedule.

²² Some states have attempted to estimate child-rearing costs for their state but have found the effort difficult and expensive and have not used the study findings to develop their guidelines.

parent families have high incomes), and are not consistent with the premise that the child should share the standard of living that both or either parent can afford.

Switch from Espenshade-Engel to Betson-Rothbarth Estimates

About twenty states including Maryland originally based their guidelines on the Espenshade estimates. Many states that updated their guidelines after 1990 switched to the Rothbarth estimates for several reasons. First, after examining estimates using five different methodologies in his first study, Betson recommended its use for states guidelines. Other economists with expertise in child-rearing expenditures have also recommended it (Barnow 1994).²³ Finally, and arguably the most important reason, the use of the Rothbarth estimates produced the least price-sticker shock to existing guidelines amounts. Although the Rothbarth methodology produces lower estimates than the Engel methodology, when adjusted for price increases and after-tax income increases resulting from federal tax reform, it typically increases most guidelines amounts. (There are exceptions for some states at higher incomes.) In contrast, updating the schedule using the Betson-Engel estimates would result in inordinate increases in many states because the Betson-Engel estimates are much more than the Espenshade-Engel estimates.

Use of Other Estimates

Several states have seriously considered the Betson-Engel and USDA estimates when reviewing their guidelines formulas.

States that consider the Betson-Engel estimates, typically adapt the Lewin/ICF (1990) framework for analyzing the appropriateness of their schedule amount by comparing their guidelines amounts to the most recent Rothbarth and Engel estimates. Since Lewin/ICF found that the Rothbarth and Engel estimators formed the lower and upper bounds of credible estimates, they concluded that any amount in between these estimates is an appropriate guidelines amount.²⁴

Starting with this framework, one state, Georgia, eventually adopted a schedule based on the average of the Betson-Engel and Betson-Rothbarth estimates. The decision-makers assumed that the average would be the closest to actual child-rearing expenditures. Further, the average produced amounts more similar to the existing Georgia's guidelines amounts than the pure Betson-Rothbarth estimates did at the time.

²³ Barnow (1994) wrote, "The Rothbarth estimator then emerges as the closest to a consensus estimator, although, as noted above, it may well underestimate expenditures on children. States should bear in mind the potential bias of the Rothbarth estimator, and they may wish to consider increasing the Rothbarth figures slightly to account for the bias.

²⁴ When using this approach in 1990, Lewin found that most state guidelines were within the range of the estimates. Only eight state guidelines contained amounts below the low estimate and no state guidelines contained amounts above the high estimate. A subsequent study (Venohr and Griffith 2005), in part, updated the Lewin study. It found that that the number of state guidelines containing amounts below the low estimate increased to 22 states and included Maryland. They attributed this to states not updating their schedules.

Minnesota is the only state known to use the USDA estimates. Other state guidelines committees (e.g., Ohio) have recommended an updated schedule based on the USDA estimates but the proposed legislation containing the USDA-based schedule was not passed.

Adjustments to the Betson-Rothbarth Estimates

Several states have adjusted the Betson-Rothbarth estimates.

- ➤ Some states with above- or below-average income realign the Betson-Rothbarth estimates, which are based on national data, to the income of their state. For example, Connecticut, a high-income state, bases its schedule on the Betson-Rothbarth estimates that were realigned to Connecticut by comparing national and Connecticut Census data on income distribution.
- The District of Columbia applies the Betson-Rothbarth estimates to all after-tax income including what an intact family would spend on mortgage principal and "savings."
- Rhode Island bases its schedule on the Betson-Rothbarth estimates with a modest upward adjustment to account for Rhode Island's relatively high housing costs.

Economic Estimates Considered by Maryland

CPR compared the existing Maryland schedule to several updated schedules that varied in their underlying economic data. They included:

- A schedule based on the pure Betson-Rothbarth estimates similar to the Pennsylvania schedule;
- A schedule based on the average of the Betson-Rothbarth and Betson-Engel estimates similar to the Georgia schedule;
- ➤ A schedule based on realigned Betson-Rothbarth estimates similar to the Connecticut schedule:
- A schedule based on the Betson-Rothbarth estimates applied to all after-tax income similar to the District of Columbia schedule;
- ➤ A schedule based on the Betson-Rothbarth estimates with adjustment for Maryland's above average housing costs similar to the Rhode Island schedule;²⁵ and,
- Other schedules that were modifications or combinations of the above.

In reviewing these schedules, the Committee favored using the Betson-Rothbarth estimates with an adjustment to account for Maryland's above average housing costs. Many states rely on the Betson-Rothbarth estimates including states bordering Maryland. Further, economists have recommended the Rothbarth estimator. An upward adjustment is justified on two accounts: the Rothbarth estimator is known to understate actual child-rearing expenditures; and, it is based on national data so it does not reflect Maryland's above-average housing costs.

²⁵ Maryland housing costs are about 25 percent more than the national average. This is based on the difference in gross rent, which includes utilities, between the nation and Maryland (2006 U.S. Census American Community Survey).

Section III Updated Schedule & Technical Steps

CPR met with the Committee in January 2008 to review the current economic evidence on the costs of child rearing and the various steps and assumptions necessary to transform the evidence into a child support schedule. This section documents the assumptions and steps used to develop the Committee's recommended schedule.

The core economic data used to update the schedule consist of the following.

- ➤ The Betson-Rothbarth estimates of child-rearing expenditures derived from expenditures data collected from national surveys (i.e., the CES) conducted in 1998-2004. As discussed in the previous section, these are the most recent, authoritative estimates available. They form the basis of most state guidelines that rely on the Income Shares guidelines model.
- ➤ The Betson-Rothbarth estimates are updated to 2008 price levels.
- ➤ The Betson-Rothbarth estimates are converted from expenditures to incomes based on the spending and income patterns of the same 1998-2004 families that Dr. Betson considered in developing his estimates.
- Census data on Maryland and national housing costs are used to adjust the Betson-Rothbarth estimates for Maryland's above-average housing costs.
- ➤ The updated low-income adjustment considers the 2008 federal poverty guidelines for one person and recent changes to minimum wage.

OVERVIEW OF STEPS USED TO UPDATE SCHEDULE

The estimates of child-rearing expenditures are just a starting point to developing the schedule. The steps used to update the Maryland schedule are outlined below.

- Adjust estimates of child-rearing expenditures to current price levels. Dr. Betson developed his new estimates using July 2005 price levels. They are updated to January 2008 price levels using changes in the Consumer Price Index developed by the U.S. Bureau of Labor Statistics.
- 2. Subtract child care expenses; health insurance premiums; and extraordinary, uninsured health care expenses from estimates of child-rearing expenditures. This step is necessary because the actual amounts of these expenses are considered elsewhere in the guidelines.
- 3. Extend the estimates of child-rearing expenditures to cover four and more children. There are an insufficient number of families with four or more children in the survey. Hence, the estimates are extended to four and more children using economic equiva-

lence scales. These scales were developed by the National Research Council, a blueribbon panel of academics studying poverty and family income, after extensive research.

4. Relate the estimates of child-rearing expenditures to net incomes. Rothbarth estimates of child-rearing expenditures are expressed as a percent of total family expenditures. If a family spends all of their after-tax income, then family expenditures and after-tax income are equal and no additional adjustment is necessary. However, as illustrated in Exhibit 7, some families—typically high-income families— do not spend all of their income on current consumption items. Hence, the estimates of childrearing expenditures are adjusted to reflect net incomes. An additional adjustment is made in this step to account for Maryland's higher housing costs. It is made in this step because it is assumed that Maryland families tap into what would be "savings" or "other spending" (such as mortgage principal payments, which are discussed in the previous section) to pay for Maryland's higher housing costs.

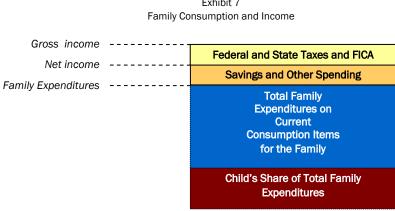


Exhibit 7

- 5. Calculate marginal percentages. This step is necessary to gradually phase-in the estimates of child-rearing expenditures between income ranges similar to how a tax table phases in different tax rates between income ranges. Otherwise, there would be sudden changes in amounts as the table moved from income range to the next income range.
- 6. Back out the estimates of child-rearing expenditures to gross incomes. The Maryland table considers the parents' gross incomes. Betson's estimates are backed out to net income in Step 4. In this step, they are backed out to gross income using the 2008 federal, Maryland and local income tax rates and FICA. Exhibit 7 also illustrates the need for this step.
- 7. Calculate schedule amounts above combined gross incomes of \$10,000. The above assumptions apply to combined incomes of \$10,000 gross per month or less. Above that amount, the Committee directed CPR to update the schedule by the same percentage increase realized at lower incomes. The Committee felt strongly that given the economic diversity of Maryland, higher income families should experience the same increase as lower income families. As is, the existing Maryland schedule stops at com-

bined incomes of \$10,000 gross per month and according to members of the Committee, Maryland case law provides for the extrapolation of the schedule above this. The Committee wanted to obviate any possible decreases to these extrapolated amounts. Such a decrease could harm the stability of the children's lifestyle to which they had grown accustomed by shrinking the family budget. Finally, the alternative methodology still results in amounts within the credible range of estimates of child-rearing expenditures.

8. Update the low-income adjustment. The schedule incorporates a low-income adjustment for noncustodial parent who are disabled, incapacitated, incarcerated, or unable to earn at least minimum wage income at full-time employment due to a similar limitation.

More detailed information about these steps and the data assumptions associated with each step can be found at the end of this section.

UPDATED SCHEDULE

Exhibit 8 contains updated schedule based on the above assumptions and steps.

			T 171.0					
		_	Exhibit 8					
	Maryland							
Propo	sed Updated	Schedule of	Basic Suppor	t Obligations				
Combined Adjusted Gross Income	S One Child	Two Children	Three Children	Four Children	Five Children	Six Children		
100-1200	\$20 - \$			n resources of children				
1250	162	163	165	167	169	170		
1300	195	197	199	202	204	206		
1350	229	231	234	236	239	241		
1400	262	265	268	271	274	277		
1450	295	299	302	305	308	312		
1500	310	330	334	338	341	345		
1550	319	362	366	370	374	378		
1600	327	394	398	402	407	411		
1650	336	425	430	435	439	444		
1700	344	457	462	467	472	477		
1750	353	488	494	499	505	510		
1800	361	520	526	532	537	543		
1850	370	537	558	564	570	576		
1900	378	550	590	596	603	609		
1950	387	562	622	629	635	642		
2000	395	574	654	661	668	675		
2050	403	586	686	693	701	708		
2100	412	598	706	726	733	741		

			Exhibit 8					
	Maryland							
Proposed Updated Schedule of Basic Support Obligations								
	Т		Dusio Duppoi	r obligations				
Combined Adjusted Gross Income	One Child	Two Children	Three Children	Four Children	Five Children	Six Children		
IIIGUIIIE								
2150	420	610	720	758	766	774		
2200	428	622	734	790	799	807		
2250	437	634	748	823	831	840		
2300	445	646	761	851	864	873		
2350	453	657	775	866	897	906		
2400	462	669	789	882	930	939		
2450	470	681	803	897	962	972		
2500	478	693	817	913	995	1005		
2550	486	705	831	928	1021	1039		
2600	495	717	845	944	1038	1072		
2650	503	729	859	959	1055	1105		
2700	511	741	873	975	1072	1138		
2750	520	753	886	990	1089	1171		
2800	528	764	900	1006	1106	1202		
2850	536	776	914	1021	1123	1221		
2900	544	788	928	1037	1140	1240		
2950	553	800	942	1052	1157	1258		
3000	561	812	956	1068	1175	1277		
3050	570	825	971	1084	1193	1297		
3100	578	837	985	1101	1211	1316		
3150	587	849	1000	1117	1229	1335		
3200	595	861	1014	1133	1246	1355		
3250	603	874	1029	1149	1264	1374		
3300	612	886	1044	1166	1282	1394		
3350	620	898	1058	1182	1300	1413		
3400	629	911	1073	1198	1318	1433		
3450	636	922	1086	1213	1334	1450		
3500	644	932	1098	1227	1349	1467		
3550	651	943	1111	1241	1365	1483		
3600	658	953	1123	1255	1380	1500		
3650	665	964	1136	1268	1395	1517		
3700	673	974	1148	1282	1411	1533		
3750	680	985	1160	1296	1426	1550		
3800	687	995	1173	1310	1441	1567		
3850	694	1006	1185	1324	1457	1583		
3900	702	1016	1198	1338	1472	1600		
3950	709	1027	1210	1352	1487	1617		
4000	716	1037	1223	1366	1502	1633		

	Exhibit 8							
	Maryland							
Proposed Updated Schedule of Basic Support Obligations								
Combined Adjusted Gross Income	One Child	Two Children	Three Children	Four Children	Five Children	Six Children		
4050	723	1048	1235	1379	1517	1649		
4100	730	1046	1235	1379	1517	1663		
4150	737	1067	1243	1403	1544	1678		
4200	744	1007	1267	1416	1544	1693		
4250	750	1076	1278	1428	1571	1707		
4300	757	1000	1270	1440	1584	1707		
4350	764	1105	1300	1452	1597	1736		
4400	771	1114	1311	1464	1611	1751		
4450	777	1124	1322	1477	1624	1766		
4500	784	1133	1333	1489	1638	1780		
4550	791	1143	1344	1501	1651	1795		
4600	798	1152	1355	1513	1664	1809		
4650	804	1162	1366	1525	1678	1824		
4700	811	1172	1376	1538	1691	1838		
4750	818	1181	1387	1550	1705	1853		
4800	825	1191	1398	1562	1718	1868		
4850	832	1200	1409	1574	1732	1882		
4900	838	1210	1420	1586	1745	1897		
4950	845	1219	1431	1599	1758	1911		
5000	852	1229	1442	1611	1772	1926		
5050	859	1238	1453	1623	1785	1940		
5100	865	1248	1464	1635	1799	1955		
5150	872	1257	1475	1647	1812	1970		
5200	878	1266	1485	1659	1825	1983		
5250	885	1275	1495	1670	1837	1997		
5300	891	1284	1505	1681	1850	2011		
5350	897	1292	1515	1693	1862	2024		
5400	903	1301	1526	1704	1875	2038		
5450	909	1310	1536	1715	1887	2051		
5500	915	1319	1546	1727	1899	2065		
5550	921	1327	1556	1738	1912	2078		
5600	927	1336	1566	1749	1924	2092		
5650	934	1345	1576	1761	1937	2105		
5700	940	1354	1586	1772	1949	2119		
5750	946	1362	1597	1783	1962	2132		
5800	952	1371	1607	1795	1974	2146		
5850	958	1380	1617	1806	1987	2160		
5900	964	1388	1627	1817	1999	2173		

			Exhibit 8					
	Maryland							
Proposed Updated Schedule of Basic Support Obligations								
	та ораатьа П		Dagic dappor	r obligations				
Combined Adjusted Gross Income	One Child	Two Children	Three Children	Four Children	Five Children	Six Children		
IIICUIIIE								
5950	970	1397	1637	1829	2012	2187		
6000	976	1406	1647	1840	2024	2200		
6050	983	1415	1658	1851	2037	2214		
6100	989	1423	1668	1863	2049	2227		
6150	995	1432	1678	1874	2062	2241		
6200	1001	1441	1688	1885	2074	2254		
6250	1007	1450	1698	1897	2086	2268		
6300	1013	1458	1708	1907	2098	2281		
6350	1016	1462	1713	1913	2104	2287		
6400	1020	1467	1717	1918	2110	2294		
6450	1023	1471	1722	1924	2116	2300		
6500	1026	1476	1727	1929	2122	2307		
6550	1030	1480	1732	1935	2128	2313		
6600	1033	1485	1737	1940	2134	2320		
6650	1037	1489	1742	1945	2140	2326		
6700	1040	1494	1747	1951	2146	2333		
6750	1043	1498	1751	1956	2152	2339		
6800	1047	1503	1756	1962	2158	2346		
6850	1050	1507	1761	1967	2164	2352		
6900	1053	1512	1766	1973	2170	2359		
6950	1057	1517	1771	1978	2176	2365		
7000	1060	1521	1776	1983	2182	2372		
7050	1064	1526	1781	1989	2188	2378		
7100	1067	1530	1785	1994	2194	2385		
7150	1070	1535	1790	2000	2200	2391		
7200	1074	1539	1795	2005	2206	2397		
7250	1077	1544	1800	2010	2211	2404		
7300	1080	1548	1804	2016	2217	2410		
7350	1084	1552	1809	2021	2223	2416		
7400	1087	1556	1814	2026	2228	2422		
7450	1090	1560	1818	2031	2234	2428		
7500	1092	1563	1820	2033	2237	2431		
7550	1094	1565	1823	2036	2240	2435		
7600	1096	1568	1826	2039	2243	2438		
7650	1097	1570	1828	2042	2247	2442		
7700	1099	1573	1831	2045	2250	2445		
7750	1101	1575	1834	2048	2253	2449		
7800	1103	1578	1836	2051	2256	2453		

	Exhibit 8							
Maryland								
Proposed Updated Schedule of Basic Support Obligations								
-		ociicaaic oi	որու որհեու	r obligations				
Combined Adjusted Gross Income	One Child	Two Children	Three Children	Four Children	Five Children	Six Children		
IIICUIIIE								
7850	1105	1580	1839	2054	2259	2456		
7900	1107	1583	1842	2057	2263	2460		
7950	1109	1586	1844	2060	2266	2463		
8000	1111	1588	1847	2063	2269	2467		
8050	1113	1591	1849	2066	2272	2470		
8100	1115	1593	1852	2069	2276	2474		
8150	1117	1596	1855	2072	2279	2477		
8200	1119	1598	1857	2075	2282	2481		
8250	1121	1601	1860	2078	2285	2484		
8300	1123	1603	1863	2081	2289	2488		
8350	1125	1606	1865	2084	2292	2491		
8400	1127	1609	1868	2087	2296	2495		
8450	1129	1612	1871	2090	2299	2499		
8500	1132	1614	1874	2093	2303	2503		
8550	1134	1617	1877	2097	2306	2507		
8600	1136	1620	1880	2100	2310	2511		
8650	1141	1628	1889	2110	2321	2523		
8700	1147	1636	1898	2120	2332	2535		
8750	1153	1644	1908	2131	2344	2548		
8800	1159	1652	1917	2141	2355	2560		
8850	1164	1660	1926	2151	2367	2572		
8900	1170	1668	1935	2162	2378	2585		
8950	1176	1676	1945	2172	2389	2597		
9000	1181	1684	1954	2182	2401	2609		
9050	1187	1692	1963	2193	2412	2622		
9100	1193	1700	1972	2203	2423	2634		
9150	1199	1708	1982	2213	2435	2647		
9200	1204	1716	1991	2224	2446	2659		
9250	1210	1724	2000	2234	2457	2671		
9300	1216	1732	2009	2244	2469	2684		
9350	1220	1739	2017	2253	2478	2694		
9400	1224	1744	2023	2260	2486	2702		
9450	1228	1750	2030	2267	2494	2711		
9500	1232	1756	2036	2275	2502	2720		
9550	1236	1761	2043	2282	2510	2728		
9600	1240	1767	2049	2289	2518	2737		
9650	1244	1772	2056	2296	2526	2746		
9700	1248	1778	2062	2304	2534	2754		

			Exhibit 8					
	Maryland							
Proposed Updated Schedule of Basic Support Obligations								
	a opuaceu	OCHEUUIE UI	ոցջլը ցոհհու	r nollyations				
Combined Adjusted Gross	One Child	Two Children	Three Children	Four Children	Five Children	Six Children		
Income								
9750	1252	1784	2069	2311	2542	2763		
9800	1255	1789	2075	2318	2550	2772		
9850	1259	1709	2073	2325	2558	2780		
9900	1263	1800	2088	2333	2566	2789		
9950	1267	1806	2095	2340	2574	2798		
10000	1271	1811	2101	2347	2582	2806		
10050	1301	1836	2126	2372	2607	2831		
10100	1308	1861	2151	2397	2632	2856		
10150	1314	1886	2176	2422	2657	2881		
10200	1314	1911	2201	2422	2682	2906		
10250	1327	1936	2226	2472	2707	2931		
10300	1334	1955	2251	2497	2732	2956		
10350	1340	1965	2276	2522	2757	2981		
10400	1347	1974	2301	2547	2782	3006		
10450	1353	1984	2326	2572	2807	3031		
10500	1359	1993	2351	2597	2832	3056		
10550	1366	2003	2376	2622	2857	3081		
10600	1372	2012	2388	2647	2882	3106		
10650	1379	2022	2399	2672	2907	3131		
10700	1385	2031	2410	2697	2932	3156		
10750	1392	2041	2422	2712	2957	3181		
10800	1398	2050	2433	2725	2982	3206		
10850	1405	2060	2444	2737	3007	3231		
10900	1411	2069	2455	2750	3032	3256		
10950	1418	2079	2467	2762	3056	3281		
11000	1424	2088	2478	2775	3070	3306		
11050	1431	2097	2489	2788	3083	3331		
11100	1437	2107	2501	2800	3097	3356		
11150	1444	2116	2512	2813	3111	3381		
11200	1450	2126	2523	2825	3125	3406		
11250	1457	2135	2534	2838	3139	3427		
11300	1463	2145	2546	2851	3153	3442		
11350	1470	2154	2557	2863	3167	3457		
11400	1476	2164	2568	2876	3181	3472		
11450	1482	2173	2579	2889	3195	3488		
11500	1489	2183	2591	2901	3209	3503		
11550	1495	2192	2602	2914	3223	3518		
11600	1502	2202	2613	2926	3237	3533		

	Exhibit 8							
	Maryland							
Proposed Updated Schedule of Basic Support Obligations								
Combined Adjusted Gross	One Child	Two Children	Three Children	Four Children	Five Children	Six Children		
11650	1508	2211	2624	2939	3251	3548		
11700	1515	2221	2636	2952	3265	3564		
11750	1521	2230	2647	2964	3279	3579		
11800	1528	2240	2658	2977	3293	3594		
11850	1534	2249	2669	2989	3307	3609		
11900	1541	2259	2681	3002	3321	3625		
11950	1547	2268	2692	3015	3335	3640		
12000	1554	2278	2703	3027	3349	3655		
12050	1560	2287	2715	3040	3363	3670		
12100	1567	2297	2726	3053	3376	3685		
12150	1573	2306	2737	3065	3390	3701		
12200	1580	2316	2748	3078	3404	3716		
12250	1586	2325	2760	3090	3418	3731		
12300	1593	2335	2771	3103	3432	3746		
12350	1599	2344	2782	3116	3446	3762		
12400	1605	2354	2793	3128	3460	3777		
12450	1612	2363	2805	3141	3474	3792		
12500	1618	2373	2816	3153	3488	3807		
12550	1625	2382	2827	3166	3502	3823		
12600	1631	2392	2838	3179	3516	3838		
12650	1638	2401	2850	3191	3530	3853		
12700	1644	2411	2861	3204	3544	3868		
12750	1651	2420	2872	3217	3558	3883		
12800	1657	2430	2883	3229	3572	3899		
12850	1664	2439	2895	3242	3586	3914		
12900	1670	2449	2906	3254	3600	3929		
12950	1677	2458	2917	3267	3614	3944		
13000	1683	2468	2929	3280	3628	3960		
13050	1690	2477	2940	3292	3642	3975		
13100	1696	2487	2951	3305	3655	3990		
13150	1703	2496	2962	3317	3669	4005		
13200	1709	2506	2974	3330	3683	4021		
13250	1716	2515	2985	3343	3697	4036		
13300	1722	2525	2996	3355	3711	4051		
13350	1728	2534	3007	3368	3725	4066		
13400	1735	2544	3019	3380	3739	4081		
13450	1741	2553	3030	3393	3753	4097		
13500	1748	2563	3041	3406	3767	4112		

Exhibit 8						
Maryland						
Proposed Updated Schedule of Basic Support Obligations						
Combined Adjusted Gross Income	One Child	Two Children	Three Children	Four Children	Five Children	Six Children
42550	4754	0570	2050	2440	2704	4407
13550	1754	2572	3052	3418	3781	4127
13600	1761	2582	3064	3431	3795	4142 4158
13650	1767	2591	3075	3444	3809	
13700	1774	2601	3086	3456	3823	4173
13750	1780	2610	3098	3469	3837	4188
13800	1787	2619	3109	3481	3851	4203
13850	1793	2629	3120	3494	3865	4219
13900	1800	2638	3131	3507	3879	4234
13950	1806	2648	3143	3519	3893	4249
14000	1813	2657	3154	3532	3907	4264
14050	1819	2667	3165	3544	3921	4279
14100	1826	2676	3176	3557	3935	4295
14150	1832	2686	3188	3570	3948	4310
14200	1839	2695	3199	3582	3962	4325
14250	1845	2705	3210	3595	3976	4340
14300	1851	2714	3221	3608	3990	4356
14350	1858	2724	3233	3620	4004	4371
14400	1864	2733	3244	3633	4018	4386
14450	1871	2743	3255	3645	4032	4401
14500	1877	2752	3266	3658	4046	4416
14550	1884	2762	3278	3671	4060	4432
14600	1890	2771	3289	3683	4074	4447
14650	1897	2781	3300	3696	4088	4462
14700	1903	2790	3312	3708	4102	4477
14750	1910	2800	3323	3721	4116	4493
14800	1916	2809	3334	3734	4130	4508
14850	1923	2819	3345	3746	4144	4523
14900	1929	2828	3357	3759	4158	4538
14950	1936	2838	3368	3772	4172	4554
15000	1942	2847	3379	3784	4186	4569
15050	1949	2857	3390	3797	4200	4584
15100	1955	2866	3402	3809	4214	4599
15150	1962	2876	3413	3822	4228	4614
15200	1968	2885	3424	3835	4241	4630
15250	1974	2895	3435	3847	4255	4645
15300	1981	2904	3447	3860	4269	4660
15350	1987	2914	3458	3872	4283	4675
15400	1994	2923	3469	3885	4297	4691

Exhibit 8						
Maryland						
Proposed Updated Schedule of Basic Support Obligations						
•	та ораатьа П		Dagic dappor	r obligations		
Combined Adjusted Gross Income	One Child	Two Children	Three Children	Four Children	Five Children	Six Children
IIICUIIIE						
15450	2000	2933	3480	3898	4311	4706
15500	2007	2942	3492	3910	4325	4721
15550	2013	2952	3503	3923	4339	4736
15600	2020	2961	3514	3935	4353	4752
15650	2026	2971	3526	3948	4367	4767
15700	2033	2980	3537	3961	4381	4782
15750	2039	2990	3548	3973	4395	4797
15800	2046	2999	3559	3986	4409	4812
15850	2052	3009	3571	3999	4423	4828
15900	2059	3018	3582	4011	4437	4843
15950	2065	3028	3593	4024	4451	4858
16000	2072	3037	3604	4036	4465	4873
16050	2078	3047	3616	4049	4479	4889
16100	2085	3056	3627	4062	4493	4904
16150	2091	3066	3638	4074	4507	4919
16200	2097	3075	3649	4087	4521	4934
16250	2104	3085	3661	4099	4534	4950
16300	2110	3094	3672	4112	4548	4965
16350	2117	3104	3683	4125	4562	4980
16400	2123	3113	3694	4137	4576	4995
16450	2130	3123	3706	4150	4590	5010
16500	2136	3132	3717	4163	4604	5026
16550	2143	3141	3728	4175	4618	5041
16600	2149	3151	3740	4188	4632	5056
16650	2156	3160	3751	4200	4646	5071
16700	2162	3170	3762	4213	4660	5087
16750	2169	3179	3773	4226	4674	5102
16800	2175	3189	3785	4238	4688	5117
16850	2182	3198	3796	4251	4702	5132
16900	2188	3208	3807	4263	4716	5148
16950	2195	3217	3818	4276	4730	5163
17000	2201	3227	3830	4289	4744	5178
17050	2208	3236	3841	4301	4758	5193
17100	2214	3246	3852	4314	4772	5208
17150	2220	3255	3863	4327	4786	5224
17200	2227	3265	3875	4339	4800	5239 5254
17250	2233	3274	3886	4352	4814	5254
17300	2240	3284	3897	4364	4827	5269

Exhibit 8						
Maryland						
Proposed Updated Schedule of Basic Support Obligations						
Liahase	en nhagren	OCHEUNIE DI	nazıc anhhnı	't obligations		
Combined Adjusted Gross	One Child	Two Children	Three Children	Four Children	Five Children	Six Children
Income						
17250	2246	2202	2000	4377	4841	E20E
17350 17400	2246	3293	3908	4377	4855	5285
	2253	3303	3920	4402		5300
17450 17500	2259 2266	3312 3322	3931 3942	4415	4869 4883	5315 5330
17550	2272	3331	3954	4427	4897	5345
17600	2279	3341	3965	4440	4911	5361
17650	2285	3350	3976	4453	4925	5376
17700	2292	3360	3987	4465	4939	5391
17750	2298	3369	3999	4478	4953	5406
17800	2305	3379	4010	4490	4967	5422
17850	2311	3388	4021	4503	4981	5437
17900	2318	3398	4032	4516	4995	5452
17950	2324	3407	4044	4528	5009	5467
18000	2331	3417	4055	4541	5023	5483
18050	2337	3426	4066	4554	5037	5498
18100	2344	3436	4077	4566	5051	5513
18150	2350	3445	4089	4579	5065	5528
18200	2356	3455	4100	4591	5079	5543
18250	2363	3464	4111	4604	5093	5559
18300	2369	3474	4122	4617	5107	5574
18350	2376	3483	4134	4629	5120	5589
18400	2382	3493	4145	4642	5134	5604
18450	2389	3502	4156	4654	5148	5620
18500	2395	3512	4168	4667	5162	5635
18550	2402	3521	4179	4680	5176	5650
18600	2408	3531	4190	4692	5190	5665
18650	2415	3540	4201	4705	5204	5681
18700	2421	3550	4213	4718	5218	5696
18750	2428	3559	4224	4730	5232	5711
18800	2434	3569	4235	4743	5246	5726
18850	2441	3578	4246	4755	5260	5741
18900	2447	3588	4258	4768	5274	5757
18950	2454	3597	4269	4781	5288	5772
19000	2460	3607	4280	4793	5302	5787
19050	2467	3616	4291	4806	5316	5802
19100	2473	3626	4303	4818	5330	5818
19150	2479	3635	4314	4831	5344	5833
19200	2486	3645	4325	4844	5358	5848

Exhibit 8						
Maryland						
Proposed Updated Schedule of Basic Support Obligations						
•	յս սրսու <u>ես</u>	OCHEQUIE OF	ոզջյը որհեու	t obligations		
Combined Adjusted Gross	One Child	Two Children	Three Children	Four Children	Five Children	Six Children
Income						
19250	2492	3654	4337	4856	5372	5863
19300	2499	3663	4348	4869	5386	5879
19350	2505	3673	4359	4882	5400	5894
19400	2512	3682	4370	4894	5413	5909
19450	2518	3692	4382	4907	5427	5924
19500	2525	3701	4393	4919	5441	5939
19550	2523	3711	4404	4932	5455	5955
19600	2538	3711	4415	4945	5469	5970
19650	2544	3730	4427	4957	5483	5985
19700	2551	3739	4438	4970	5497	6000
19750	2557	3749	4449	4982	5511	6016
19800	2564	3758	4460	4995	5525	6031
19850	2570	3768	4472	5008	5539	6046
19900	2577	3777	4483	5020	5553	6061
19950	2583	3787	4494	5033	5567	6076
20000	2590	3796	4505	5045	5581	6092
20050	2596	3806	4517	5058	5595	6107
20100	2602	3815	4528	5071	5609	6122
20150	2609	3825	4539	5083	5623	6137
20200	2615	3834	4551	5096	5637	6153
20250	2622	3844	4562	5109	5651	6168
20300	2628	3853	4573	5121	5665	6183
20350	2635	3863	4584	5134	5679	6198
20400	2641	3872	4596	5146	5693	6214
20450	2648	3882	4607	5159	5706	6229
20500	2654	3891	4618	5172	5720	6244
20550	2661	3901	4629	5184	5734	6259
20600	2667	3910	4641	5197	5748	6274
20650	2674	3920	4652	5209	5762	6290
20700	2680	3929	4663	5222	5776	6305
20750	2687	3939	4674	5235	5790	6320
20800	2693	3948	4686	5247	5804	6335
20850	2700	3958	4697	5260	5818	6351
20900	2706	3967	4708	5273	5832	6366
20950	2713	3977	4719	5285	5846	6381
21000	2719	3986	4731	5298	5860	6396
21050	2725	3996	4742	5310	5874	6412
21100	2732	4005	4753	5323	5888	6427

Exhibit 8						
Maryland						
Proposed Updated Schedule of Basic Support Obligations						
	та ораатьа П		Dusio Duppoi	r obligations		
Combined Adjusted Gross Income	One Child	Two Children	Three Children	Four Children	Five Children	Six Children
IIIGUIIIE						
21150	2738	4015	4765	5336	5902	6442
21200	2745	4024	4776	5348	5916	6457
21250	2751	4034	4787	5361	5930	6472
21300	2758	4043	4798	5373	5944	6488
21350	2764	4053	4810	5386	5958	6503
21400	2771	4062	4821	5399	5972	6518
21450	2777	4072	4832	5411	5986	6533
21500	2784	4081	4843	5424	5999	6549
21550	2790	4091	4855	5437	6013	6564
21600	2797	4100	4866	5449	6027	6579
21650	2803	4110	4877	5462	6041	6594
21700	2810	4119	4888	5474	6055	6610
21750	2816	4129	4900	5487	6069	6625
21800	2823	4138	4911	5500	6083	6640
21850	2829	4148	4922	5512	6097	6655
21900	2836	4157	4933	5525	6111	6670
21950	2842	4167	4945	5537	6125	6686
22000	2848	4176	4956	5550	6139	6701
22050	2855	4185	4967	5563	6153	6716
22100	2861	4195	4979	5575	6167	6731
22150	2868	4204	4990	5588	6181	6747
22200	2874	4214	5001	5601	6195	6762
22250	2881	4223	5012	5613	6209	6777
22300	2887	4233	5024	5626	6223	6792
22350	2894	4242	5035	5638	6237	6807
22400	2900	4252	5046	5651	6251	6823
22450	2907	4261	5057	5664	6265	6838
22500	2913	4271	5069	5676	6279	6853
22550	2920	4280	5080	5689	6292	6868
22600	2926	4290	5091	5701	6306	6884
22650	2933	4299	5102	5714	6320	6899
22700	2939	4309	5114	5727	6334	6914
22750	2946	4318	5125	5739	6348	6929
22800	2952	4328	5136	5752	6362	6945
22850	2959	4337	5147	5764 5777	6376	6960
22900	2965	4347	5159 5170	5777 5700	6390	6975
22950	2971	4356	5170	5790	6404	6990
23000	2978	4366	5181	5802	6418	7005

			Exhibit 8			
			Maryland			
Dronne	hatehall ha		-	rt Obligations		
	յո որսուսո		որու որհեու	t obligations		
Combined Adjusted Gross	One Child	Two Children	Three Children	Four Children	Five Children	Six Children
Income						
23050	2984	4375	5193	5815	6432	7021
23100	2991	4385	5204	5828	6446	7036
23150	2997	4394	5215	5840	6460	7051
23200	3004	4404	5226	5853	6474	7066
23250	3010	4413	5238	5865	6488	7082
23300	3017	4423	5249	5878	6502	7097
23350	3023	4432	5260	5891	6516	7112
23400	3030	4442	5271	5903	6530	7127
23450	3036	4451	5283	5916	6544	7143
23500	3043	4461	5294	5928	6558	7158
23550	3049	4470	5305	5941	6572	7173
23600	3056	4480	5316	5954	6585	7188
23650	3062	4489	5328	5966	6599	7203
23700	3069	4499	5339	5979	6613	7219
23750	3075	4508	5350	5992	6627	7234
23800	3082	4518	5361	6004	6641	7249
23850	3088	4527	5373	6017	6655	7264
23900	3094	4537	5384	6029	6669	7280
23950	3101	4546	5395	6042	6683	7295
24000	3107	4556	5407	6055	6697	7310
24050	3114	4565	5418	6067	6711	7325
24100	3120	4575	5429	6080	6725	7341
24150	3127	4584	5440	6092	6739	7356
24200	3133	4594	5452	6105	6753	7371
24250	3140	4603	5463	6118	6767	7386
24300	3146	4613	5474	6130	6781	7401
24350	3153	4622	5485	6143	6795	7417
24400	3159	4632	5497	6156	6809	7432
24450	3166	4641	5508	6168	6823	7447
24500	3172	4651	5519	6181	6837	7462
24550	3179	4660	5530	6193	6851	7478
24600	3185	4670	5542	6206	6865	7493
24650	3192	4679	5553	6219	6878	7508
24700	3198	4689	5564	6231	6892	7523
24750	3205	4698	5576	6244	6906	7539
24800	3211	4707	5587	6256	6920	7554
24850	3217	4717	5598	6269	6934	7569
24900	3224	4726	5609	6282	6948	7584

			Exhibit 8			
			Maryland			
Dronne	nd Hadatad		-	t Obligations		
	- սրսսւ <u>ես</u>	OCHEQUIC OF	ըոցյը ըսհեու	t obligations		
Combined Adjusted Gross	One Child	Two Children	Three Children	Four Children	Five Children	Six Children
Income						
24950	3230	4736	5621	6294	6962	7599
25000	3237	4745	5632	6307	6976	7615
25050	3243	4755	5643	6319	6990	7630
25100	3250	4764	5654	6332	7004	7645
25150	3256	4774	5666	6345	7018	7660
25200	3263	4783	5677	6357	7032	7676
25250	3269	4793	5688	6370	7046	7691
25300	3276	4802	5699	6383	7060	7706
25350	3282	4812	5711	6395	7074	7721
25400	3289	4821	5722	6408	7088	7736
25450	3295	4831	5733	6420	7102	7752
25500	3302	4840	5744	6433	7116	7767
25550	3308	4850	5756	6446	7130	7782
25600	3315	4859	5767	6458	7144	7797
25650	3321	4869	5778	6471	7158	7813
25700	3328	4878	5790	6483	7171	7828
25750	3334	4888	5801	6496	7185	7843
25800	3340	4897	5812	6509	7199	7858
25850	3347	4907	5823	6521	7213	7874
25900	3353	4916	5835	6534	7227	7889
25950	3360	4926	5846	6547	7241	7904
26000	3366	4935	5857	6559	7255	7919
26050	3373	4945	5868	6572	7269	7934
26100	3379	4954	5880	6584	7283	7950
26150	3386	4964	5891	6597	7297	7965
26200	3392	4973	5902	6610	7311	7980
26250	3399	4983	5913	6622	7325	7995
26300	3405	4992	5925	6635	7339	8011
26350	3412	5002	5936	6647	7353	8026
26400	3418	5011	5947	6660	7367	8041
26450	3425	5021	5958	6673	7381	8056
26500	3431	5030	5970	6685	7395	8072
26550	3438	5040	5981	6698	7409	8087
26600	3444	5049	5992	6711	7423	8102
26650	3451	5059	6004	6723	7437	8117
26700	3457	5068	6015	6736	7451	8132
26750	3463	5078	6026	6748	7464	8148
26800	3470	5087	6037	6761	7478	8163

			Exhibit 8			
			Maryland			
Π	المصاماة		-	ПЫ::		
Firupuse	u opuaceu	OCHEUNIE DI	Basic Suppor	r uviiyatiulis		
Combined Adjusted Gross	One Child	Two Children	Three Children	Four Children	Five Children	Six Children
Income	Silo Silila	1110 0111101	THI DO DIMIGION	Tour officeron	Tivo Sililaron	SIX SIIIIGI SII
00050	0.470	5007	00.40	0774	7400	0.470
26850	3476	5097	6049	6774	7492	8178
26900	3483	5106	6060	6786	7506	8193
26950	3489	5116	6071	6799	7520	8209
27000	3496	5125	6082	6811	7534	8224
27050	3502	5135	6094	6824	7548	8239
27100	3509	5144	6105	6837	7562	8254
27150	3515	5154	6116	6849	7576	8270
27200	3522	5163	6127	6862	7590	8285
27250	3528	5173	6139	6874	7604	8300
27300	3535	5182	6150	6887	7618	8315
27350	3541	5192	6161	6900	7632	8330
27400	3548	5201	6172	6912	7646	8346
27450	3554	5211	6184	6925	7660	8361
27500	3561	5220	6195	6938	7674	8376
27550	3567	5229	6206	6950	7688	8391
27600	3574	5239	6218	6963	7702	8407
27650	3580	5248	6229	6975	7716	8422
27700	3586	5258	6240	6988	7730	8437
27750	3593	5267	6251	7001	7744	8452
27800	3599	5277	6263	7013	7757	8467
27850	3606	5286	6274	7026	7771	8483
27900	3612	5296	6285	7038	7785	8498
27950	3619	5305	6296	7051	7799	8513
28000	3625	5315	6308	7064	7813	8528
28050	3632	5324	6319	7076	7827	8544
28100	3638	5334	6330	7089	7841	8559
28150	3645	5343	6341	7102	7855	8574
28200	3651	5353	6353	7114	7869	8589
28250	3658	5362	6364	7127	7883	8605
28300	3664	5372	6375	7139	7897	8620
28350	3671	5381	6386	7152	7911	8635
28400	3677	5391	6398	7165	7925	8650
28450	3684	5400	6409	7177	7939	8665
28500	3690	5410	6420	7190	7953	8681
28550	3697	5419	6432	7202	7967	8696
28600	3703	5429	6443	7215	7981	8711
28650	3709	5438	6454	7228	7995	8726
28700	3716	5448	6465	7240	8009	8742

			Exhibit 8			
			Maryland			
Propose	d Updated	Schedule of	Basic Suppor	t Obligations		
Combined Adjusted Gross	One Child	Two Children	Three Children	Four Children	Five Children	Six Children
Income	and annu	TWO Officers	THI BE BINIAI BI	Tour dimarch	TIVE CHIICHEN	dix dillidi dil
28750	3722	5457	6477	7253	8023	8757
	3722	5467	6488			
28800				7266	8037	8772
28850	3735	5476	6499	7278	8050	8787
28900	3742	5486	6510	7291	8064	8803
28950	3748	5495	6522	7303	8078	8818
29000	3755	5505	6533	7316	8092	8833
29050	3761	5514	6544	7329	8106	8848
29100	3768	5524	6555	7341	8120	8863
29150	3774	5533	6567	7354	8134	8879
29200	3781	5543	6578	7366	8148	8894
29250	3787	5552	6589	7379	8162	8909
29300	3794	5562	6600	7392	8176	8924
29350	3800	5571	6612	7404	8190	8940
29400	3807	5581	6623	7417	8204	8955
29450	3813	5590	6634	7429	8218	8970
29500	3820	5600	6646	7442	8232	8985
29550	3826	5609	6657	7455	8246	9001
29600	3832	5619	6668	7467	8260	9016
29650	3839	5628	6679	7480	8274	9031
29700	3845	5638	6691	7493	8288	9046
29750	3852	5647	6702	7505	8302	9061
29800	3858	5657	6713	7518	8316	9077
29850	3865	5666	6724	7530	8330	9092
29900	3871	5676	6736	7543	8343	9107
29950	3878	5685	6747	7556	8357	9122
30000	3884	5695	6758	7568	8371	9138

DETAILED TECHNICAL STEPS AND ADDITIONAL DATA

There are eight technical steps used to derive the updated schedule, from the numbers Betson provided, which are shown in Exhibit 9. Specifically, Exhibit 9 shows the raw numbers from the 1998-2004 data used in critical steps: percent of total expenditures devoted to child-rearing expenditures for one, two and three children; percent of total expenditures devoted to child care expenses; percent of total expenditures devoted to extraordinary, uninsured health care expenses; and expenditures to net income ratios.

Child Care Expenses

Betson's measurements of child care expenses, which are shown in Exhibit 9, represent the average percent of total expenditures devoted to child care expenses across all families regardless of whether the family incurs any child care expenses. If only those families with child care expenses were included, the percentages would be much higher. The percentage across all families is necessary to back out child care expenses from total child-rearing expenses since the total is derived for all families.

One limitation pertaining to child care expenses is that "necessary" child care expenses (e.g., those incurred to allow someone to work) can not be distinguished from "discretionary" child care expenses. Ideally, only work-related child care expenses would be subtracted because most state guidelines only factor work-related child care expenses in the worksheet. State guidelines may consider child care expenses associated with a parent's job search or education aimed at increasing his or her earnings. Since they cannot be distinguished, however, work-related child care expenses may be somewhat overstated and too much may be subtracted from the estimates. In turn, this would cause the amounts in the obligation schedule to be somewhat less than if work-related and discretionary child care expenses could be separated. Nonetheless, since most child care expenses are work-related, discretionary child care expenses are likely to compose a minuscule share of total expenditures. To this end, the magnitude of any bias is likely to be negligible.

Health Care Expenses

In the CES, health care expenses consider all out-of-pocket health-related expenses. This includes prescription medicines, over-the-counter medicines (e.g., aspirin), the employee's share of health insurance premiums, co-pays and deductibles; orthodontia; and other heath-related expenses. Health care expenses on children cannot be distinguished from expenses on adult household members, so it is assumed that the child's share is the same as the child's share of total household expenditures. If the child's health care expenses actually cost more, on average, this will result in downward biases to the amounts in the obligation schedule because too little is subtracted from the estimates than the actual amount expended on the child's health care. Conversely, if the child's health care expenses actually cost less, on average, this will result in upward biases to the amounts in the obligation schedule. Nonetheless, if any bias exists, the amount is likely to be very small because uninsured health care expenses only compose a small portion of total expenditures.

Ordinary and routine medical expenses (e.g., band-aids, over-the-counter medicines, co-pays for well visits) are assumed to be \$250 per child per year for the reference family. This amount approximates average out-of-pocket health care costs per child.²⁶ Those medical expenses in excess of the \$250 threshold are considered to be extraordinary. They are likely to be expended on such items as orthodontia and uninsured expenses that may include asthma treatment, certain medical equipment, visits to the emergency room of a hospital outside of the healthcare provider's network and other expenses.

²⁶ McCormick, R. Weinick, A. Elixhauser, et al. (2001) estimated it to be about \$250 using 2000 data. A study by Simpson et al. (2005) using 2001 data estimates out-of-pocket expenditures per child per year to be about \$100 to \$300 depending on family income. This includes office-based visits, prescribed medicine, and utilized hospital services. This does not include over-the-counter medicines, band-aids, and similar expenses.

		Pare	Exhik ntal Expendit	oit 9 ures on Childrei	n		
Annual Net Income Ranges (July 2005 dollars)		Current Consumption		es on Children a ion Expenditure 1998-2004 data	s (Rothbarth	Child Care \$ as a	Medical \$ as a
	Number of Observations	as a % of Net Income	1 Child	2 Children	3 Children	Consumption (per child)	% of Consumption
Less than \$15,000	193	3.056	26.12	38.36	45.73	0.17	0.54
\$15,001 - \$20,000	171	1.435	25.73	37.70	44.89	0.57	0.40
\$20,001 - \$30,000	491	1.199	25.54	37.49	44.63	0.75	0.38
\$30,001 - \$35,000	293	0.999	25.42	37.39	44.50	0.63	0.69
\$35,001 - \$45.000	686	0.950	25.34	37.03	44.03	0.91	0.66
\$45,001 – \$50,000	338	0.882	25.28	36.94	43.92	0.98	0.74
\$50,001 - \$60,000	686	0.825	25.23	36.87	43.83	1.29	0.68
\$60,001 - \$65,000	336	0.757	25.21	36.83	43.78	1.52	0.52
\$65,001 – \$70,000	248	0.754	25.17	36.76	43.69	1.54	0.65
\$70,001 - \$80,000	544	0.723	25.14	36.70	43.61	1.51	0.83
\$80,001 - \$100,000	824	0.680	25.07	36.59	43.47	1.59	0.54
\$100,001 - \$110,000	270	0.624	25.03	36.52	43.37	1.57	0.75
\$110,001 - \$125,000	255	0.601	24.99	36.44	43.28	1.72	0.63
\$125,001 - \$150,000	244	0.575	24.92	36.33	43.13	1.68	0.78
More than \$150,000	357	0.482	24.73	36.01	42.71	1.96	0.75

Detailed Technical Steps

Step 1: Update Betson's estimates to current price levels

Betson's most recent estimates are expressed as a percentage of total family expenditures for incomes in July 2005 dollars. The incomes are updated to 2008 price levels by using the Consumer Price Index published by the Bureau of Labor Statistics for January 2008.

Step 2: Subtract child care expenses; health insurance premiums; and extraordinary, uninsured health care expenses

The average percent of total family expenditures attributable to child care expenses is now subtracted from the average percent of total expenditures devoted to child-rearing expenditures for each income range. The child's share of out-of-pocket health care expenses is determined by multiplying the percentage of total expenditures devoted to the child by the percent of total family expenditures devoted to health care expenses for each income range. It is also subtracted from the average percent of total expenditures devoted to child-rearing expenditures. All of these percentages are shown in Exhibit 9. To illustrate this adjustment, look at the 1-child expenditures for a family with \$100,000 annual income. The average family of that income spends 25.07 percent of the total family expenditures on the one child and 1.59 percent of expenditures is devoted to child care expenses and 0.54 percent is the amount of medical expenses after consideration of health insurance and ordinary medical expenses.²⁷ Hence, the adjusted amount is 25.07 percent minus 1.59 percent minus 0.14 (0.54 percent multiplied by 25.07 percent). The remainder is 23.34 percent.

Step 3: Extend percentages to six children

Betson's estimates only cover one, two and three children. The number of families in the CES with four or more children is insufficient to product reliable estimates. The National Research Council's equivalence schedule, as shown below, is used to extend the three-child estimate to four and more children.²⁸

= (Number of adults + 0.7 X number of children)^{0.7}

Application of the equivalence schedule implies that: expenditures on four children are 11.7 percent more than the expenditures for three children; expenditures on five children are 10.0 percent more than the expenditures for four children; and, expenditures for six children are 8.7 percent more than expenditures for five children.

Step 4: Relate the estimates of child-rearing expenditures to incomes

The results from the above steps are child-rearing expenditures that are expressed as a percent of total family expenditures. In this step, they are converted to a percentage of net income using the average ratio of expenditures to net income for a particular income range.

²⁷ As previously discussed, the child care expenses are averaged across families that incur and do incur child care expenses. If only families that incur child care expenses were included, the percentage would be much higher. Families with older children, one working parent, relative care and other situations will not incur child care expenses. These families must be considered also.

²⁸ Citro and Michael (1995).

2008 Update of the Maryland Child Support Schedule

The average is from the same families included in the data that Dr. Betson used to estimate child-rearing expenditures. (These percentages are shown in Exhibit 9.) An additional adjustment is made to account for Maryland's above-average housing costs.

To illustrate this adjustment, continue considering the one-child amount for a family with \$100,000 in annual net income. In Step 2, the percentage of total family expenditures devoted to one child less child care expenses, health insurance, and uninsured, extraordinary medical expenses was 23.34 percent. That amount is multiplied by the sum of: (a) 68.0 percent (the current consumption rate shown in Exhibit 9); and, (b) 10 percent to adjust for Maryland's higher housing costs.²⁹ Since the sum of 68 and 10 percent is 78 percent, this is multiplied by 23.34. The product, 18.21 percent, represents the amount of **net** income spent on one child. (The prior percentages reflected a percentage of total family expenditures devoted to child-rearing expenditures.)

The consumption rate used in this calculation is capped at 100 percent. This effectively assumes that families should not be required to spend more than their income. However, the actual data finds that on average families with incomes below about \$30,000 net per year spend more than their income.

Step 5: Calculate marginal percentages

At this point, we now have percentages of net income attributable to child-rearing expenditures for one to six children that do not include child care expenses, health insurance premiums, or uninsured, extraordinary medical expenses for several income ranges. To gradually phase between income ranges, we create marginal percentages by taking the ratio of (a) the difference in the base support amount between one income bracket and the next bracket and (b) the difference in the monthly net income between the same income brackets. Base support is calculated by applying the percentage of net income attributable to child-rearing expenditures to the midpoint of each income range. The results for one through three children are shown in Exhibit 10. The amounts for four or more children are calculated using the multipliers shown in the previous step.

The table of proportions shown in Exhibit 10 functions much like a tax schedule. The midpoint percentage is applied to the net income shown in Exhibit 10. The marginal percentage is applied to any net income above that amount and less than the amount of the net income in the next row. For example, if there is \$2,000 in net monthly income and one child, 25.06 percent is applied to the first \$1,575 in net income and 23.84 percent is applied to the remainder (\$425 = \$2,000 - \$1,575). The result is \$257, which is the sum of \$496 (\$395 = 25.06% X \$1,575) and \$101 (\$425 X 23.84%).

²⁹ According to the 2006 Census American Community Survey, Maryland gross rents are 25 percent more than the national average. This is multiplied by the percent of expenditures devoted to housing (about 40%) to arrive at a 10 percentage-point increase to the national amounts to reflect Maryland housing prices.

	TA		xhibit 10 PORT PROPO	RTIONS				
Midpoint of Monthly	1 CI	hild	2 Child	dren	3 Children			
Net Income Range	Midpoint	Marginal	Midpoint	Marginal	Midpoint	Marginal		
\$675	0.2581	0.2449	0.3781	0.3536	0.4497	0.4152		
\$1,575	0.2506	0.2384	0.3641	0.3419	0.4300	0.3992		
\$2,251	0.2469	0.2436	0.3574	0.3535	0.4208	0.4186		
\$2,926	0.2461	0.2272	0.3565	0.3203	0.4202	0.3667		
\$3,601	0.2426	0.2058	<u> </u>	0.2932	 	0.3407		
\$4,276	0.2368	0.1136		0.1516		0.1631		
\$4,951	0.2200	0.0692	0.3150	0.0894	0.3670	0.0931		
\$5,626	0.2019	0.1817	0.2879	0.2562	0.3342	0.2946		
\$6,076	0.2004	0.1250	0.2856	0.1780	0.3312	0.2072		
\$6,752	0.1929	0.1011	0.2748	0.1401	0.3188	0.1582		

Step 6: Back out to gross income

The results from Step 5 are child-rearing expenditures that are still expressed as a percent of after-tax income. In this step, they are backed out to gross income using current tax rates. To be clear, the basic obligation is calculated for net incomes first from the table of support proportions shown in Exhibit 10, then backed out to gross. In effect, there is a hidden column for the net income equivalent to gross income in the obligation table. Exhibit 11 shows the hidden column to help illustrate how an obligation table based on gross income is developed.

Illustration of th	Exhibi e Hidden Net Income		ligation Schedule	
Net Equivalent to Gross Income (Hidden Column)	Combined Adjusted Gross Income	One Child	Two Children	Three Children
2909.66	4000	716	1037	1223
2939.44	4050	723	1048	1235
2969.21	4100	730	1057	1245
2998.99	4150	737	1067	1256
3028.76	4200	744	1076	1267
3058.54	4250	750	1086	1278
3088.31	4300	757	1095	1289
3118.09	4350	764	1105	1300
3147.86	4400	771	1114	1311
3177.64	4450	777	1124	1322
3207.41	4500	784	1133	1333

Tax Assumptions

All income is assumed to be taxable and that it is taxable at the same rate; that is, all income is treated as if it is earned income subject to Federal and State withholding and FICA tax formulas. It also includes local tax based on the average amount weighted by the county

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and State population.³⁰ Tax rates prevailing in 2008 were used to convert gross income based on Federal and State employer withholding tax formulas.³¹ Taxes are computed assuming (a) all income is taxed at the rate of a single individual;³² and (b) two federal withholding allowances (one for a single exemption and one to simulate the standard deduction), based on IRS instructions.

Limitations to the Tax Assumptions

There are two common concerns to this simplified approach to taxes. First is that this tax assumption does not mimic the after-tax income available to an intact family. An intact family is likely to have more after-tax income than a single individual because the intact family claims more dependents and may be eligible for the child tax credit or the earned income tax credit. This translates to more after-tax income available for child support. However, if the employer withholding formula is used, it does not advance the Federal child tax credit and the full EITC, so these would not be considered anyway. One reason that only part of the EITC is advanced is so low-income families are not put in the precarious position of owing federal taxes when filing their tax return.

The second common concern stems from the underestimation of the obligee's income if the obligee claims the children as dependents for tax purposes. The concern that this results in higher child support orders is refuted by simulations comparing order amounts using the single-tax filing status assumption to those using the Vermont approach for several different scenarios. Vermont bases its obligation table on net income; however, Vermont provides standardized tables that convert gross to net income assuming the obligor files as a single tax filer and the obligee claims the children as dependents and receives the child care tax credit or the EITC if eligible.³³ Although this adds another step, this most closely resembles the typical tax situations of obligors and obligees. The simulations show little difference in the child support amounts between the two methods. This is because there are actually two effects of using the Vermont method that typically negate each other; hence, result in order amounts similar to the single-tax filing status assumption. When using the Vermont method, the obligor's share of the basic obligation is less, but the basic obligation— which is the amount owned by both parents— is more.

Of further interest may be the treatment of specific tax credits and other perceived child-related tax benefits. Many states consider the EITC to be means-tested income, so exclude it from income used to determine support.³⁴ Other concerns pertain to the head-of-household filing status and child tax credit. The IRS does not discern between single and head-of-household filing status in its employer withholding formula, nor does it advance the child tax credit. Further, typical income ranges of single-parent families make them ineligible or only partially eligible for the child tax credit. If the parent is working, they are likely to be eligible for the EITC, which phases out at about \$30,000 per year. Without taxable income, there is

³⁰ The weighted county tax is 3.04%.

³¹ Specifically, Federal and FICA tax withholding formulas provided in IRS (2008) *Circular E; Employer's Tax Guide*, and State tax withholding formula provided by the Comptroller of Maryland Revenue Administration Division, *Maryland Employer Withholding Guide* (January, 2008).

³² The IRS employer withholding formula is the same for single persons as it is for head of households.

³³ Vermont has typically used the 1040 IRS forms to calculate the child tax credit and the EITC.

³⁴ For examples, see the Michigan and Wyoming child support guidelines.

nothing to which a tax credit can be applied. Finally, most Income Shares guidelines adjust for the child care tax credit (calculated from IRS form 2441) in the calculation of work-related child care expenses, rather than in the conversion of gross to net income.

Step 7: Develop amounts above \$10,000 per month

The amounts of the updated schedule for combined gross incomes of \$10,000 per month and less are based on the above steps. The amounts above \$10,000 gross per month are based on the extrapolated amounts from the existing schedule multiplied by the percentage increase at lower incomes. As discussed in more detail earlier, the intent it to create vertical equity in the guidelines changes among low-, middle- and high-income families.

Extrapolation from the existing schedule results in the following percentages applied to combined incomes above \$10,000 per month: 10.40 percent for one child; 16.16 percent for two children; 20.26 percent for three children; 22.78 percent for four children; 24.87 percent for five children; and 26.59 percent for six children.

The percentage increase at lower incomes is: 24.5 percent for one child; 17.5 percent for two children; 11.2 percent for three children; 10.7 percent for four children; 12.2 percent for five children; and 14.5 percent for six children.

Using the above information, the proposed schedule amount is calculated by taking the combined gross income multiplied by the extrapolation percentage; and then, multiplying that by one plus the percentage increase at lower incomes. For example, the basic obligation for a combined income of \$20,000 gross per month for one child is: \$20,000 multiplied by 10.40 equals \$2,080, which is then multiplied by 1.245 to arrive at the proposed basic obligation of \$2,590.

The above formula starts at combined gross incomes of: \$10,050 for one child; \$10,300 for two children; \$10,600 for three children; \$10,750 for four children; \$10,950 for five children; and, \$11,250 for six children. It does not start at \$10,050 for two or more children because it would result in a precipitous increase. Instead, the high-income formula is gradually phased in by adding \$25 for each \$50 in combined gross income above \$10,000 per month to the basic obligation at \$10,000. This phase-in is used until the high-income formula results in a lesser amount.

Step 8: Update the low-income adjustment

There are two components to the low-income adjustment: a self support reserve that is incorporated into the schedule; and, a minimum order amount. The intent of the self support reserve is to allow the obligated parent sufficient income after payment of child support to live at least at a sustainable level. The amount of the self support reserve in the current schedule is \$481 per month. It is based on the 1989 federal poverty level for one person. This amount is updated to the 2008 federal poverty level for one person, \$867 per month.

The self support reserve is compared to the after-tax incomes equivalent of the gross incomes shown in the obligation schedule. (After-tax income is used because federal poverty levels are compared to after-tax income.) If the difference between net income and the self

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support reserve is less than the obligation amount, an adjustment is made. For example, when gross income is \$1,300, the net equivalent is about \$1,083 per month. The difference between \$1,083 and the self support reserve of \$867 is about \$216 per month, so the maximum obligation at \$1,300 in gross income is \$216 per month. What a family with this income actually spends on one child is \$274 per month. Since this is more than the difference between the net-income equivalent and the self support reserve, an adjustment is incorporated into the obligation schedule.

The adjustment is a percentage of the difference between the net income and the self support reserve. This allows for a work incentive; that is, for each dollar earned, some of it is retained by the obligated parent and not all of it is assigned to child support. The adjustment percentages are: 90 percent for one child; 91 percent for two children; 92 percent for three children; 93 percent for four children; 94 percent for five children; and 95 percent for six children. To illustrate the work incentive, continue the example at obligor's gross income of \$1,300 per month. As described above, based on a self support reserve of \$867 per month, the difference between after-tax income and the self support is \$216 per month. The formula provides that the obligated parent keeps at least one dollar of every ten dollars above the self support reserve and the remaining is assigned to child support. Based on this formula, the one-child guidelines amount is \$195 per month (\$216.67—which is the actual amount before rounding — multiplied by 90%).

The self support reserve is phased out when average child-rearing expenditures for a particular income is less than the self support reserve formula. This occurs above monthly gross incomes of \$1,500 for one child; \$1,800 for two children; \$2,050 for three children; \$2,250 for four children; \$2,550 for five children; and \$2,750 for six children.

Minimum Order. The income to which the minimum order applies is also updated. The current Maryland guidelines provides for a minimum order of \$20 to \$150 per month based on the resources and living expense of the obligor and number of children due support. This minimum order applies to incomes below \$900 per month under the current schedule. The \$900-threshold approximates full-time earnings at the previous minimum wage. However, in 2007, Congress passed increases to the minimum wage. The increases will be completely phased in by July 24, 2009. It will be \$7.25 per hour, which is about \$1,256 per month at full-time employment. The updated schedule proposes to apply the minimum order up to \$1,250 per month. The intent is that the minimum order will apply to obligors whose disability or incapacitation prevents them from working at least full-time at minimum wage.

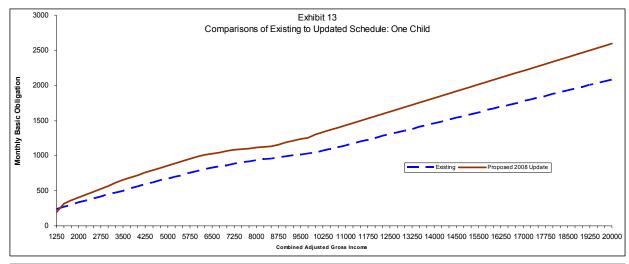
Section V Comparisons and Conclusions

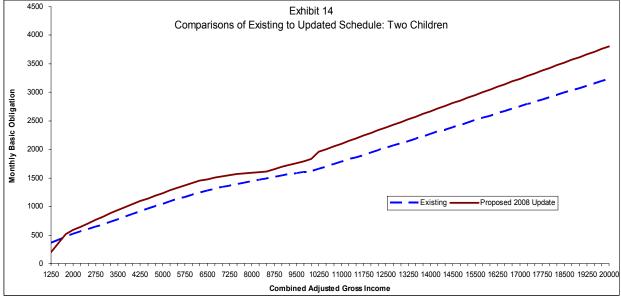
The Maryland child support schedule is updated in this report using the most current economic data available in 2008. Exhibit 12 summaries the differences between the economic data used to develop the existing and updated schedules.

Comparison of the Econom	Exhibit 12 nic Basis of the Existing and U	pdated Schedule
Economic Factor	Existing Schedule	2008 Updated Schedule
Author and study year	Dr. Thomas Espenshade (1984)	Dr. David Betson (2006)
Years that families were surveyed about expenditures	1972-73	1998-2004
Federal, State and Local Tax rates	1988	2008
Expenditures to Income Ratios	National average	Average for families in Betson's 1998-2004 data with adjustment to account for Maryland's above average housing prices
Price Levels	1988	January 2008
Amount of Uninsured Medical Expenses Included in Schedule	\$100 per year per child	\$250 per year per child
Federal Poverty Level for One person	\$481/mo (1988)	\$867/mo (2008)
Minimum Wage	\$5.15/hr (effective in the early 2000's)	\$7.25/hr (effective July 24, 2009)

Side-by-side comparisons of the amounts based on the existing and proposed schedule are provided in Appendix A. Exhibits 13 and 14 compare the existing and updated schedules for combined incomes of \$1,250 to \$20,000 gross per month for one and two children. Saunders et al. (2008) finds that 75 percent of Maryland orders cover one child; 19 percent cover two children; and six percent cover three or more children. The comparisons consider basic obligations before proration between the parents and consideration of other factors such as the actual cost of the child's health insurance. Below \$1,250 gross per month, the minimum order applies in the proposed schedule. It is likely to be applied to obligated parents whose disability or incapacitation prevents them from working full-time at minimum wage.

The graphs generally indicate increases. The only exception is at very low incomes where the minimum order amount and self support reserve are gradually phased out.





CONCLUSION

There are over half a million children in Maryland that are affected by the child support schedule. Besides the amounts below gross incomes of \$900 per month, the Maryland child support schedule has never been updated. It is almost 20 years old and produces amounts considerably lower than other state guidelines formulas. In contrast, Maryland ranks first in state median income. An outdated child support schedule is not justifiable given Maryland incomes. The updated schedule prepared in this report reflects the costs of raising children in Maryland in 2008. Updating the schedule would be fair, appropriate and just.

Shaded (blue) area indicates amounts adjusted for low incomes

Combined		One Child			Two Child	ren	_	hree Childr			our Childr			ive Childrer	1		Six Child	ren
Adjusted										-								
Gross Income	Existing	Proposed	% Change	Existing	Proposed	% Change	Existing	Proposed	% Change	Existing	Proposed	% Change	Existing	Proposed	% Change	Existing	Proposed	% Change
100-850	20-150	20-150		20-150	20-150		20-150	20-150		20-150	20-150		20-150	20-150		20-150	20-150	
900.00	184	20-150		273	20-150		276	20-150		279	20-150		282	20-150		285	20-150	
950.00	191	20-150		296	20-150		304	20-150		307	20-150		311	20-150		314	20-150	
1000.00	198	20-150		307	20-150		332	20-150		336	20-150		340	20-150		343	20-150	
1050.00	205	20-150		318	20-150		360	20-150		364	20-150		368	20-150		372	20-150	
1100.00	212	20-150		329	20-150		389	20-150		393	20-150		397	20-150		401	20-150	
1150.00	219	20-150		339	20-150		416	20-150		421	20-150		425	20-150		430	20-150	
1200.00	226	20-150		350	20-150		438	20-150		449	20-150		454	20-150		458	_	
1250.00	233	162	-30.7%	360	163	-54.6%	451	165	-63.4%	477	167	-65.0%	482	169	-65.0%	487	170	-65.0%
1300.00	239	195	-18.4%	371	197	-46.8%	465	199	-57.1%	504	202	-60.0%	510	204	-60.1%	515	206	-60.0%
1350.00	246	229	-7.1%	382	231	-39.5%	478	234	-51.1%	532	236	-55.6%	538	239	-55.6%	544	241	-55.6%
1400.00	253	262	3.6%	392	265	-32.4%	491	268	-45.4%	554	271	-51.1%	566	274	-51.6%	572	277	-51.6%
1450.00	260	295	13.6%	403	299	-25.9%	504	302	-40.1%	569	305	-46.4%	594	308	-48.1%	601		-48.1%
1500.00	267	310	16.1%	413	330	-20.0%	517	334	-35.4%	584	338	-42.2%	623	341	-45.2%	629	345	-45.2%
1550.00	274	319	16.3%	424	362	-14.6%	531	366	-31.1%	599	370	-38.3%	651	374	-42.6%	658	378	-42.6%
1600.00	282	327	16.0%	436	394	-9.7%	546	398	-27.1%	616	402	-34.7%	672	407	-39.5%	691	411	-40.5%
1650.00	288	336	16.5%	447	425	-4.9%	559	430	-23.1%	631	435	-31.1%	688	439	-36.2%	725		-38.8%
1700.00	295	344	16.6%	457	457	0.0%	572	462	-19.3%	645	467	-27.6%	704	472	-33.0%	753		-36.7%
1750.00	302	353	16.8%	467	488	4.6%	585	494	-15.6%	660	499	-24.4%	720	505	-29.9%	770		-33.8%
1800.00	308	361	17.3%	477	520	9.0%	598	526	-12.1%	674	532	-21.1%	735	537	-26.9%	787		-31.0%
1850.00	315	370 378	17.4%	488	537	10.1%	611	558	-8.7%	689	564	-18.2%	751 767	570	-24.1%	804	576	-28.4%
1900.00 1950.00	321 327	387	17.8% 18.3%	498 506	550 562	10.4% 11.1%	624 634	590 622	-5.5% -1.9%	703 715	596 629	-15.2% -12.1%	780	603 635	-21.4% -18.5%	821 835	609 642	-25.8% -23.1%
2000.00	332	395	19.0%	515	574	11.1%	645	654	1.4%	727	661	-12.1% -9.1%	793	668	-16.3% -15.8%	848	_	-23.1% -20.4%
2050.00	338	403	19.4%	523	586	12.1%	655	686	4.7%	739	693	-6.2%	806	701	-13.1%	862	708	-20.476 -17.8%
2100.00	343	412	20.1%	531	598	12.6%	666	706	6.0%	751	726	-3.4%	819	733	-10.5%	876		-17.070
2150.00	349	420	20.4%	540	610	12.9%	677	720	6.3%	763	758	-0.7%	832	766	-7.9%	890	774	-13.0%
2200.00	354	428	21.0%	548	622	13.5%	687	734	6.8%	774	790	2.1%	845	799	-5.5%	904	807	-10.7%
2250.00	359	437	21.6%	557	634	13.8%	698	748	7.1%	786	823	4.7%	858	831	-3.1%	918	840	-8.5%
2300.00	365	445	21.9%	565	646	14.3%	708	761	7.6%	798	851	6.6%	871	864	-0.8%	931	873	-6.2%
2350.00	370	453	22.5%	573	657	14.7%	719	775	7.8%	810	866	6.9%	884	897	1.5%	945	906	-4.1%
2400.00	376	462	22.7%	582	669	15.0%	729	789	8.3%	822	882	7.2%	897	930	3.6%	959	939	-2.0%
2450.00	381	470	23.3%	590	681	15.5%	740	803	8.5%	833	897	7.7%	909	962	5.9%	973	972	-0.1%
2500.00	386	478	23.9%	598	693	15.9%	750	817	8.9%	845	913	8.0%	922	995	7.9%	987	1005	1.9%
2550.00	392	486	24.1%	607	705	16.2%	761	831	9.2%	857	928	8.3%	935	1021	9.2%	1000	1039	3.9%
2600.00	397	495	24.6%	615	717	16.6%	771	845	9.6%	869	944	8.6%	948	1038	9.5%	1014	1072	5.7%
2650.00	403	503	24.8%	624	729	16.8%	782	859	9.8%	881	959	8.9%	961	1055	9.8%	1028	1105	7.5%
2700.00	408	511	25.3%	632	741	17.2%	793	873	10.0%	893	975	9.1%	974	1072	10.1%	1042	_	9.2%
2750.00	413	520	25.8%	640	753	17.6%	803	886	10.4%	904	990	9.5%	987	1089	10.3%	1056		10.9%
2800.00	419	528	26.0%	649	764	17.8%	814	900	10.6%	916	1006	9.8%	1000	1106	10.6%	1070		12.4%
2850.00	424	536	26.4%	657	776	18.2%	824	914	10.9%	928	1021	10.0%	1013	1123	10.9%	1083	_	12.7%
2900.00	429	544	26.9%	666	788	18.4%	835	928	11.1%	940	1037	10.3%	1026	1140	11.1%	1097	1240	13.0%
2950.00	435	553	27.1%	675	800	18.5%	846	942	11.3%	953	1052	10.4%	1039	1157	11.4%	1112	1258	13.1%
3000.00	441	561	27.2%	684	812	18.8%	857	956	11.6%	965	1068	10.7%	1053	1175	11.6%	1126	_	13.4%
3050.00	446	570	27.7%	693	825	19.0%	868	971	11.8%	978	1084	10.9%	1067	1193	11.8%	1141	1297	13.6%
3100.00	452 450	578 587	27.9%	702	837	19.2%	879	985	12.1%	990	1101	11.2%	1080	1211	12.1%	1156	1316	13.8%
3150.00 3200.00	458 463	587 595	28.1% 28.5%	710 719	849 861	19.6% 19.8%	890 901	1000 1014	12.4% 12.6%	1003 1015	1117 1133	11.4% 11.6%	1094 1108	1229 1246	12.3% 12.5%	1170 1185	1335 1355	14.1% 14.3%
	463	603	28.5%	728	874	20.0%	912	1029	12.6%	1028	1149	11.8%	1121	1246	12.5%			
3250.00 3300.00	469	612	28.7%	737	886	20.0%	923	1029	12.8%	1040	1166	12.1%	1121	1264	12.8%	1199 1214	1374	14.6% 14.8%
3350.00	480	620	29.3%	746	898	20.2%	934	1058	13.3%	1053	1182	12.1%	1148	1300	13.3%	1214	1413	14.0%
3400.00	486	629	29.4%	755	911	20.4%	945	1073	13.5%	1065	1198	12.5%	1162	1318	13.4%	1243	1413	15.3%
3450.00	491	636	29.6%	764	922	20.6%	957	1086	13.5%	1078	1213	12.5%	1176	1334	1		+	15.3%
UU.UG4	491	636	25.6%	/64	922	ZU.6%	95/	IUSE	%5.61	מ/טו	1/13	IZ.5%	11/6	1334	13.4%	1258	1450	15.3%

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Combined	One Child Two Children		Three Children			Four Children		Five Children		1		Six Child	ren					
Adjusted																		
Gross Income	Existing	Proposed	% Change	Existing	Proposed	% Change	Existing	Proposed	% Change	Existing	Proposed	% Change	Existing	Proposed	% Change	Existing	Proposed	l % Change
3500.00	497	644	29.5%	773	932	20.6%	968	1098	13.4%	1090	1227	12.5%	1189	1349	13.5%	1272	1467	15.3%
3550.00	503	651	29.4%	782	943	20.6%	979	1111	13.4%	1103	1241	12.5%	1203	1365	13.4%	1287	1483	15.3%
3600.00	508	658	29.6%	790	953	20.7%	990	1123	13.4%	1115	1255	12.5%	1216	1380	13.5%	1301	1500	15.3%
3650.00	514	665	29.5%	799	964	20.6%	1001	1136	13.4%	1128	1268	12.4%	1230	1395	13.4%	1316	1517	15.2%
3700.00	520	673	29.4%	808	974	20.6%	1012	1148	13.4%	1140	1282	12.5%	1244	1411	13.4%	1330	1533	15.3%
3750.00	525	680	29.5%	817	985	20.5%	1023	1160	13.4%	1152	1296	12.5%	1257	1426	13.4%	1345	_	15.2%
3800.00	532	687	29.2%	827	995	20.4%	1035	1173	13.3%	1166	1310	12.4%	1273	1441	13.2%	1361	1567	15.1%
3850.00	538	694	29.1%	837	1006	20.2%	1048	1185	13.1%	1181	1324	12.1%	1288	1457	13.1%	1378	1583	14.9%
3900.00	544	702	29.0%	847	1016	20.0%	1060	1198	13.0%	1195	1338	12.0%	1303	1472	13.0%	1394	1600	14.8%
3950.00	551	709	28.7%	857	1027	19.8%	1073	1210	12.8%	1209	1352	11.8%	1319	1487	12.7%	1411	1617	14.6%
4000.00	557	716	28.6%	867	1037	19.7%	1085	1223	12.7%	1223	1366	11.7%	1334	1502	12.6%	1427	1633	14.4%
4050.00	563	723	28.5% 28.3%	877 886	1048	19.4% 19.3%	1097	1235	12.5%	1236	1379	11.6%	1349	1517	12.4%	1442	1649	14.3%
4100.00 4150.00	569 575	730 737	28.1%	895	1057 1067	19.3%	1109 1120	1245 1256	12.3% 12.2%	1249 1262	1391 1403	11.4% 11.2%	1363 1377	1530 1544	12.3% 12.1%	1458 1473	1663 1678	14.1% 13.9%
4200.00	581	744	28.0%	905	1076	18.9%	1132	1256	12.276	1202	1416	11.0%	1391	1557	11.9%	1488		13.8%
4250.00	587	750	27.8%	914	1086	18.8%	1143	1207	12.0%	1288	1418	10.9%	1405	1571	11.8%	1503	1707	13.6%
4300.00	593	757	27.7%	923	1095	18.7%	1155	1289	11.6%	1301	1440	10.7%	1420	1584	11.5%	1518	1722	13.4%
4350.00	598	764	27.7%	932	1105	18.5%	1166	1300	11.5%	1314	1452	10.5%	1434	1597	11.4%	1534	1736	13.2%
4400.00	604	771	27.6%	942	1114	18.3%	1178	1311	11.3%	1327	1464	10.4%	1448	1611	11.2%	1549	1751	13.0%
4450.00	610	777	27.4%	951	1124	18.2%	1189	1322	11.2%	1340	1477	10.2%	1462	1624	11.1%	1564	1766	12.9%
4500.00	616	784	27.3%	960	1133	18.1%	1201	1333	11.0%	1353	1489	10.0%	1477	1638	10.9%	1579	1780	12.7%
4550.00	622	791	27.2%	970	1143	17.8%	1212	1344	10.9%	1366	1501	9.9%	1491	1651	10.7%	1594	1795	12.6%
4600.00	628	798	27.0%	979	1152	17.7%	1224	1355	10.7%	1379	1513	9.7%	1505	1664	10.6%	1610	1809	12.4%
4650.00	634	804	26.9%	987	1162	17.7%	1234	1366	10.7%	1391	1525	9.7%	1518	1678	10.5%	1624	1824	12.3%
4700.00	639	811	27.0%	995	1172	17.7%	1244	1376	10.6%	1403	1538	9.6%	1530	1691	10.5%	1637	1838	12.3%
4750.00	644	818	27.0%	1003	1181	17.8%	1254	1387	10.6%	1414	1550	9.6%	1543	1705	10.5%	1650	1853	12.3%
4800.00	649	825	27.1%	1011	1191	17.8%	1264	1398	10.6%	1425	1562	9.6%	1555	1718	10.5%	1663	1868	12.3%
4850.00	655	832	26.9%	1019	1200	17.8%	1274	1409	10.6%	1437	1574	9.5%	1567	1732	10.5%	1676	_	12.3%
4900.00	660	838	27.0%	1027	1210	17.8%	1284	1420	10.6%	1448	1586	9.6%	1580	1745	10.4%	1689	_	12.3%
4950.00	665	845	27.1%	1035	1219	17.8%	1294	1431	10.6%	1459	1599	9.6%	1592	1758	10.4%	1703	1911	12.2%
5000.00	670	852	27.1%	1043	1229	17.8%	1304	1442	10.6%	1470	1611	9.6%	1604	1772	10.5%	1716 1729	_	12.2% 12.2%
5050.00 5100.00	676 681	859 865	27.0% 27.1%	1051 1059	1238 1248	17.8% 17.8%	1314 1324	1453 1464	10.6% 10.6%	1482 1493	1623 1635	9.5% 9.5%	1617 1629	1785 1799	10.4% 10.4%	1742	1940 1955	12.2%
5150.00	686	872	27.1%		1257	17.8%	1334		10.5%	1504	1647	9.5%	1641	1812	10.4%			12.2%
5200.00	691	878	27.1%	1075	1266	17.8%	1344	1485	10.5%	1515	1659	9.5%	1654	1825	10.3%	1768		12.2%
5250.00	696	885	27.1%	1083	1275	17.7%	1354	1495	10.4%	1527	1670	9.4%	1666	1837	10.3%	1781	_	12.1%
5300.00	702	891	26.9%	1091	1284	17.7%	1364	1505	10.4%	1538	1681	9.3%	1678	1850	10.2%	1794	_	12.1%
5350.00	707	897	26.8%	1099	1292	17.6%	1374	1515	10.3%	1549	1693	9.3%	1691	1862	10.1%	1807	2024	12.0%
5400.00	712	903	26.8%	1107	1301	17.5%	1384	1526	10.2%	1561	1704	9.2%	1703	1875	10.1%	1821	2038	11.9%
5450.00	717	909	26.8%	1115	1310	17.5%	1394	1536	10.2%	1572	1715	9.1%	1715	1887	10.0%	1834	2051	11.8%
5500.00	722	915	26.8%	1123	1319	17.4%	1404	1546	10.1%	1583	1727	9.1%	1728	1899	9.9%	1847	2065	11.8%
5550.00	728	921	26.5%	1131	1327	17.4%	1414	1556	10.0%	1594	1738	9.0%	1740	1912	9.9%	1860	2078	11.7%
5600.00	733	927	26.5%	1139	1336	17.3%	1424	1566	10.0%	1606	1749	8.9%	1752	1924	9.8%	1873	2092	11.7%
5650.00	738	934	26.5%	1147	1345	17.2%	1434	1576	9.9%	1617	1761	8.9%	1765	1937	9.7%	1886	2105	11.6%
5700.00	743	940	26.5%	1155	1354	17.2%	1444	1586	9.9%	1628	1772	8.9%	1777	1949	9.7%	1899	_	11.6%
5750.00	748	946	26.4%	1163	1362	17.1%	1454	1597	9.8%	1639	1783	8.8%	1789	1962	9.7%	1912	2132	11.5%
5800.00	754	952	26.2%	1171	1371	17.1%	1464	1607	9.8%	1651	1795	8.7%	1801	1974	9.6%	1926	2146	11.4%
5850.00	759	958	26.2%	1179	1380	17.0%	1474	1617	9.7%	1662	1806	8.7%	1814	1987	9.5%	1939	_	11.4%
5900.00	764	964	26.2%	1187	1388	17.0%	1484	1627	9.6%	1673	1817	8.6%	1826	1999	9.5%	1952	2173	11.3%
5950.00	769	970	26.2%	1195	1397	16.9%	1494	1637	9.6%	1685	1829	8.5%	1838	2012	9.4%	1965		11.3%
6000.00	774	976	26.2%	1203	1406	16.9%	1504	1647	9.5%	1696	1840	8.5%	1851	2024	9.4%	1978		11.2%
6050.00	780	983	26.0%	1211	1415	16.8%	1513	1658	9.6%	1707	1851	8.5%	1863	2037	9.3%	1991	_	11.2%
6100.00	785	989	25.9%	1219	1423	16.8%	1523	1668	9.5%	1718	1863	8.4%	1875	2049	9.3%	2004	2227	11.1%

Combined		One Child			Two Child	ren		hree Childr			our Childr			ive Childrer	1		Six Child	ren
Adjusted																		
Gross Income	Existing	Proposed	% Change	Existing	Proposed	% Change	Existing	Proposed	% Change	Existing	Proposed	% Change	Existing	Proposed	% Change	Existing	Proposed	1 % Change
6150.00	790	995	25.9%	1227	1432	16.7%	1533	1678	9.4%	1730	1874	8.3%	1888	2062	9.2%	2017	2241	11.1%
6200.00	795	1001	25.9%	1235	1441	16.7%	1543	1688	9.4%	1741	1885	8.3%	1900	2074	9.2%	2030	2254	11.1%
6250.00	800	1007	25.9%	1243	1450	16.6%	1553	1698	9.3%	1752	1897	8.3%	1912	2086	9.1%	2044	2268	11.0%
6300.00	806	1013	25.7%	1251	1458	16.5%	1563	1708	9.3%	1763	1907	8.2%	1925	2098	9.0%	2057	2281	10.9%
6350.00	811	1016	25.3%	1259	1462	16.2%	1573	1713	8.9%	1775	1913	7.8%	1937	2104	8.6%	2070	2287	10.5%
6400.00	815	1020	25.1%	1266	1467	15.9%	1582	1717	8.6%	1785	1918	7.5%	1947	2110	8.4%	2081	2294	10.2%
6450.00	819	1023	24.9%	1271	1471	15.8%	1589	1722	8.4%	1793	1924	7.3%	1956	2116	8.2%	2091	2300	10.0%
6500.00	823	1026	24.7%	1277	1476	15.6%	1597	1727	8.1%	1801	1929	7.1%	1965	2122	8.0%	2100	2307	9.8%
6550.00	827	1030	24.5%	1283	1480	15.4%	1604	1732	8.0%	1809	1935	6.9%	1974	2128	7.8%	2110	2313	9.6%
6600.00	831	1033	24.3%	1289	1485	15.2%	1611	1737	7.8%	1817	1940	6.8%	1983	2134	7.6%	2119	2320	9.5%
6650.00	834	1037	24.3%	1294	1489	15.1%	1618	1742	7.6%	1826	1945	6.5%	1992	2140	7.4%	2129	2326	9.3%
6700.00	838	1040	24.1%	1300	1494	14.9%	1626	1747	7.4%	1834	1951	6.4%	2001	2146	7.2%	2138	2333	9.1%
6750.00	842	1043	23.9%	1306	1498	14.7%	1633	1751	7.2%	1842	1956	6.2%	2010	2152	7.1%	2148	2339	8.9%
6800.00	846	1047	23.7%	1311	1503	14.6%	1640	1756	7.1%	1850	1962	6.0%	2019	2158	6.9%	2157	2346	8.7%
6850.00	850	1050	23.5%	1317	1507	14.5%	1647	1761	6.9%	1858	1967	5.9%	2028	2164	6.7%	2167	2352	8.5%
6900.00	854	1053	23.4%	1323	1512	14.3%	1654	1766	6.8%	1866	1973	5.7%	2037	2170	6.5%	2176	2359	8.4%
6950.00	857	1057	23.3%	1329	1517	14.1%	1662	1771	6.5%	1874	1978	5.5%	2045	2176	6.4%	2186	2365	8.2%
7000.00 7050.00	861 865	1060 1064	23.1% 23.0%	1334 1340	1521 1526	14.0% 13.8%	1669 1676	1776 1781	6.4% 6.2%	1882 1891	1983 1989	5.4% 5.2%	2054 2063	2182 2188	6.2% 6.0%	2195 2205	2372 2378	8.0% 7.8%
									6.1%					2188				7.8%
7100.00 7150.00	869 873	1067 1070	22.8% 22.6%	1346 1351	1530 1535	13.7% 13.6%	1683 1691	1785 1790	5.9%	1899 1907	1994 2000	5.0% 4.9%	2072 2081	2200	5.9% 5.7%	2214 2224	2385 2391	7.5%
7200.00	876	1074	22.6%	1357	1539	13.4%	1698	1795	5.7%	1915	2005	4.3%	2000	2206	5.5%	2224	2397	7.3%
7250.00	880	1077	22.4%	1363	1544	13.2%	1705	1800	5.6%	1923	2010	4.770	2099	2211	5.4%	2243	2404	7.4%
7300.00	884	1080	22.2%	1369	1548	13.1%	1712	1804	5.4%	1931	2016	4.4%	2108	2217	5.2%	2253	2410	7.2%
7350.00	888	1084	22.0%	1374	1552	13.0%	1720	1809	5.2%	1939	2021	4.2%	2117	2223	5.0%	2262	2416	6.8%
7400.00	892	1087	21.8%	1380	1556	12.8%	1727	1814	5.0%	1947	2026	4.1%	2126	2228	4.8%	2272	2422	6.6%
7450.00	895	1090	21.7%	1386	1560	12.6%	1734	1818	4.8%	1956	2031	3.8%	2135	2234	4.6%	2281	2428	6.4%
7500.00	899	1092	21.4%	1391	1563	12.3%	1741	1820	4.6%	1964	2033	3.5%	2144	2237	4.3%	2291	2431	6.1%
7550.00	903	1094	21.1%	1397	1565	12.0%	1748	1823	4.3%	1972	2036	3.3%	2153	2240	4.0%	2300	2435	5.9%
7600.00	906	1096	20.9%	1402	1568	11.8%	1755	1826	4.0%	1979	2039	3.0%	2161	2243	3.8%	2309	2438	5.6%
7650.00	909	1097	20.7%	1407	1570	11.6%	1761	1828	3.8%	1986	2042	2.8%	2168	2247	3.6%	2317	2442	5.4%
7700.00	912	1099	20.6%	1412	1573	11.4%	1768	1831	3.6%	1993	2045	2.6%	2175	2250	3.4%	2325	2445	5.2%
7750.00	915	1101	20.4%	1417	1575	11.2%	1774	1834	3.4%	1999	2048	2.5%	2182	2253	3.3%	2333	2449	5.0%
7800.00	918	1103	20.2%	1422	1578	11.0%	1780	1836	3.2%	2006	2051	2.2%	2190	2256	3.0%	2340	2453	4.8%
7850.00	921	1105	20.0%	1427	1580	10.8%	1786	1839	3.0%	2012	2054	2.1%	2197	2259	2.8%	2348	2456	4.6%
7900.00	923	1107	20.0%	1431	1583	10.6%	1792	1842	2.8%	2019	2057	1.9%	2204	2263	2.7%	2356	2460	4.4%
7950.00	926	1109	19.8%	1436	1586	10.4%	1798	1844	2.6%	2026	2060	1.7%	2211	2266	2.5%	2364	2463	4.2%
8000.00	929	1111	19.6%	1441	1588	10.2%	1804	1847	2.4%	2032	2063	1.5%	2219	2269	2.3%	2372	2467	4.0%
8050.00	932	1113	19.4%	1446	1591	10.0%	1810	1849	2.2%	2039	2066	1.3%	2226	2272	2.1%	2380	2470	3.8%
8100.00	935	1115	19.3%	1451	1593	9.8%	1817	1852	1.9%	2045	2069	1.2%	2233	2276	1.9%	2388	1	3.6%
8150.00	938	1117	19.1%	1456	1596	9.6%	1823	1855	1.7%	2052	2072	1.0%	2240	2279	1.7%	2396	2477	3.4%
8200.00	941	1119	18.9%	1461	1598	9.4%	1829	1857	1.5%	2059	2075	0.8%	2248	2282	1.5%	2404	2481	3.2%
8250.00	944	1121	18.7%	1465	1601	9.3%	1835	1860	1.4%	2065	2078	0.6%	2255	2285	1.3%	2412	2484	3.0%
8300.00	947	1123	18.6%	1470	1603	9.1%	1841	1863	1.2%	2072	2081	0.4%	2262	2289	1.2%	2420	2488	2.8%
8350.00	949	1125	18.5%	1475	1606	8.9%	1847	1865	1.0%	2078	2084	0.3%	2270	2292	1.0%	2428	2491	2.6%
8400.00	952	1127	18.4%	1480	1609	8.7%	1853	1868	0.8%	2085	2087	0.1%	2277	2296	0.8%	2436		2.4%
8450.00	955	1129	18.3%	1485	1612	8.5%	1860	1871	0.6%	2092	2090	-0.1%	2284	2299	0.7%	2444		2.3%
8500.00	958	1132	18.1%	1490	1614	8.3%	1866	1874	0.4%	2098	2093	-0.2%	2291	2303	0.5%	2452	2503	2.1%
8550.00	961	1134	18.0%	1494	1617	8.2%	1872	1877	0.3%	2105	2097	-0.4%	2299	2306	0.3%	2460	_	1.9% 1.7%
8600.00	964	1136	17.8%	1499	1620	8.1%	1878		0.1%	2111	2100	-0.5%	2306	2310	0.2%	2468		
8650.00	967	1141	18.0%	1504	1628	8.2%	1884	1889	0.3%	2118	2110	-0.4% n.2%	2313	2321	0.4%	2476		1.9% 2.1%
8700.00	970	1147	18.3%	1509	1636	8.4%	1890	1898	0.4% n.cv	2125	2120	-0.2%	2320	2332	0.5%	2484		
8750.00	973	1153	18.5%	1514	1644	8.6%	1896	1908	0.6%	2131	2131	0.0%	2328	2344	0.7%	2492	2548	2.2%

Combined		One Child			Two Child		T	hree Childr	en	F	our Childr	en	F	ive Childrer	1		Six Child	en
Adjusted Gross Income	Existing	Proposed	% Change	Existing	Proposed	% Change												
8800.00	975	1159	18.8%	1518	1652	8.8%	1901	1917	0.8%	2137	2141	0.2%	2334	2355	0.9%	2498	2560	2.5%
8850.00	978	1164	19.0%	1521	1660	9.1%	1906	1926	1.1%	2142	2151	0.4%	2340	2367	1.1%	2504	2572	2.7%
8900.00	980	1170	19.4%	1525	1668	9.4%	1910	1935	1.3%	2147	2162	0.7%	2345	2378	1.4%	2510	2585	3.0%
8950.00	982	1176	19.7%	1528	1676	9.7%	1915	1945	1.5%	2152	2172	0.9%	2351	2389	1.6%	2516	2597	3.2%
9000.00	989	1181	19.5%	1539	1684	9.4%	1928	1954	1.3%	2168	2182	0.7%	2367	2401	1.4%	2534	2609	3.0%
9050.00	992	1187	19.7%	1543	1692	9.7%	1933	1963	1.6%	2173	2193	0.9%	2373	2412	1.6%	2540	2622	3.2%
9100.00	994 997	1193	20.0% 20.2%	1547 1551	1700	9.9%	1938 1943	1972	1.8% 2.0%	2179	2203	1.1% 1.3%	2379 2385	2423 2435	1.9% 2.1%	2546 2552	2634 2647	3.5% 3.7%
9150.00 9200.00	999	1199 1204	20.2%	1554	1708 1716	10.1% 10.4%	1943	1982 1991	2.0%	2184 2190	2213 2224	1.5%	2383	2435	2.1%	2559	2659	3.7%
9250.00	1002	1210	20.3%	1558	1724	10.4%	1953	2000	2.4%	2195	2234	1.8%	2397	2440	2.5%	2565	2671	4.1%
9300.00	1004	1216	21.1%	1562	1732	10.9%	1958	2009	2.6%	2201	2244	2.0%	2403	2469	2.7%	2571	2684	4.4%
9350.00	1007	1220	21.2%	1566	1739	11.0%	1963	2017	2.7%	2206	2253	2.1%	2409	2478	2.9%	2578	2694	4.5%
9400.00	1009	1224	21.3%	1570	1744	11.1%	1967	2023	2.9%	2212	2260	2.2%	2415	2486	2.9%	2584	2702	4.6%
9450.00	1012	1228	21.3%	1574	1750	11.2%	1972	2030	2.9%	2217	2267	2.3%	2421	2494	3.0%	2590	2711	4.7%
9500.00	1014	1232	21.5%	1577	1756	11.3%	1977	2036	3.0%	2223	2275	2.3%	2427	2502	3.1%	2596	2720	4.8%
9550.00	1017	1236	21.5%	1581	1761	11.4%	1982	2043	3.1%	2228	2282	2.4%	2433	2510	3.2%	2603	2728	4.8%
9600.00	1020	1240	21.5%	1585	1767	11.5%	1987	2049	3.1%	2234	2289	2.5%	2439	2518	3.2%	2609	2737	4.9%
9650.00	1022	1244	21.7%	1589	1772	11.5%	1992	2056	3.2%	2239	2296	2.6%	2445	2526	3.3%	2615	2746	5.0%
9700.00	1025	1248	21.7%	1593	1778	11.6%	1997	2062	3.3%	2245	2304	2.6%	2451	2534	3.4%	2622	2754	5.0%
9750.00	1027	1252	21.9%	1597	1784	11.7%	2001	2069	3.4%	2250	2311	2.7%	2457	2542	3.5%	2628	2763	5.1%
9800.00	1030	1255	21.9%	1601	1789	11.7%	2006	2075	3.5%	2256	2318	2.8%	2463	2550	3.5%	2634	2772	5.2%
9850.00	1032	1259	22.0%	1604	1795	11.9%	2011	2082	3.5%	2261	2325	2.8%	2469	2558	3.6%	2640	2780	5.3%
9900.00	1035	1263	22.1%	1608	1800	12.0%	2016	2088	3.6%	2267	2333	2.9%	2475	2566	3.7%	2647	2789	5.4%
9950.00 10000.00	1037 1040	1267 1271	22.2% 22.2%	1612 1616	1806 1811	12.0% 12.1%	2021 2026	2095 2101	3.7% 3.7%	2272 2278	2340 2347	3.0% 3.0%	2481 2487	2574 2582	3.7% 3.8%	2653 2659	2798 2806	5.5% 5.5%
The existing sch (\$1,616/\$10,000 10050.00																00); 16.169 . 2672	6 for 2 Chi	dren 6.0%
10100.00	1050	1308	24.5%	1632	1861	14.0%	2046	2151	5.1%	2301	2397	4.2%	2512	2632	4.8%	2686	2856	6.4%
10150.00	1056	1314	24.5%	1640	1886	15.0%	2056	2176	5.8%	2312	2422	4.8%	2524	2657	5.3%	2699	2881	6.8%
10200.00	1061	1321	24.5%	1648	1911	16.0%	2067	2201	6.5%	2324	2447	5.3%	2537	2682	5.7%	2712	2906	7.2%
10250.00	1066	1327	24.5%	1656	1936	16.9%	2077	2226	7.2%	2335	2472	5.9%	2549	2707	6.2%	2725	2931	7.6%
10300.00	1071	1334	24.5%	1664	1955	17.5%	2087	2251	7.9%	2346	2497	6.4%	2562	2732	6.6%	2739	2956	7.9%
10350.00	1076	1340	24.5%	1673	1965	17.5%	2097	2276	8.6%	2358	2522	7.0%	2574	2757	7.1%	2752	2981	8.3%
10400.00	1082	1347	24.5%	1681	1974	17.5%	2107	2301	9.2%	2369	2547	7.5%	2586	2782	7.6%	2765	3006	8.7%
10450.00	1087	1353	24.5%	1689	1984	17.5%	2117	2326	9.9%	2381	2572	8.0%	2599	2807	8.0%	2779	3031	9.1%
10500.00	1092	1359	24.5%	1697	1993	17.5%	2127	2351	10.5%	2392	2597	8.6%	2611	2832	8.4%	2792	3056	9.5%
10550.00	1097	1366	24.5%	1705	2003	17.5%	2137	2376	11.2%	2403	2622	9.1%	2624	2857	8.9%	2805	3081	9.8%
10600.00	1102	1372	24.5%	1713	2012	17.5%	2148	2388	11.2%	2415	2647	9.6%	2636	2882	9.3%	2819	3106	10.2%
10650.00	1108	1379	24.5%	1721	2022	17.5%	2158	2399	11.2%	2426	2672	10.1%	2649	2907	9.7%	2832	3131	10.6%
10700.00	1113	1385	24.5%	1729	2031	17.5%	2168	2410	11.2%	2437	2697	10.7%	2661	2932	10.2%	2845	3156	10.9%
10750.00	1118	1392	24.5%	1737	2041	17.5%	2178	2422	11.2%	2449	2712	10.7%	2674	2957	10.6%	2858	3181	11.3%
10800.00 10850.00	1123 1128	1398 1405	24.5% 24.5%	1745 1753	2050 2060	17.5% 17.5%	2188 2198	2433 2444	11.2% 11.2%	2460 2472	2725 2737	10.7% 10.7%	2686 2698	2982 3007	11.0% 11.4%	2872 2885	3206 3231	11.7% 12.0%
10900.00	1134	1411	24.5%	1761	2069	17.5%	2208	2455	11.2%	2472	2750	10.7%	2030	3032	11.8%	2898	3256	12.4%
10950.00	1139	1418	24.5%	1770	2079	17.5%	2218	2467	11.2%	2494	2762	10.7%	2713	3056	12.2%	2912	3281	12.4%
11000.00	1144	1424	24.5%	1778	2088	17.5%	2229	2478	11.2%	2506	2775	10.7%	2736	3070	12.2%	2925	3306	13.0%
11050.00	1149	1431	24.5%	1786	2097	17.5%	2239	2489	11.2%	2517	2788	10.7%	2748	3083	12.2%	2938	3331	13.4%
11100.00	1154	1437	24.5%	1794	2107	17.5%	2249	2501	11.2%	2529	2800	10.7%	2761	3097	12.2%	2951	3356	13.7%
11150.00	1160	1444	24.5%	1802	2116	17.5%	2259	2512	11.2%	2540	2813	10.7%	2773	3111	12.2%	2965	3381	14.1%
11200.00	1165	1450	24.5%	1810	2126	17.5%	2269	2523	11.2%	2551	2825	10.7%	2785	3125	12.2%	2978	3406	14.4%
11250.00	1170	1457	24.5%	1818	2135	17.5%	2279	2534	11.2%	2563	2838	10.7%	2798	3139	12.2%	2991	3427	14.5%
11300.00	1175	1463	24.5%	1826	2145	17.5%	2289	2546	11.2%	2574	2851	10.7%	2810	3153	12.2%	3005	3442	14.5%

Combined	One Child				Two Child	ren	_	hree Childr			our Childr			ive Children	1		Six Child	ren
Adjusted																		
Gross Income	Existing	Proposed	% Change															
11350.00	1180	1470	24.5%	1834	2154	17.5%	2300	2557	11.2%	2586	2863	10.7%	2823	3167	12.2%	3018	3457	14.5%
11400.00	1186	1476	24.5%	1842	2164	17.5%	2310	2568	11.2%	2597	2876	10.7%	2835	3181	12.2%	3031	3472	14.5%
11450.00	1191	1482	24.5%	1850	2173	17.5%	2320	2579	11.2%	2608	2889	10.7%	2848	3195	12.2%	3045	3488	14.5%
11500.00	1196	1489	24.5%	1858	2183	17.5%	2330	2591	11.2%	2620	2901	10.7%	2860	3209	12.2%	3058	3503	14.5%
11550.00	1201	1495	24.5%	1866	2192	17.5%	2340	2602	11.2%	2631	2914	10.7%	2872	3223	12.2%	3071	3518	14.5%
11600.00	1206	1502	24.5%	1875	2202	17.5%	2350	2613	11.2%	2642	2926	10.7%	2885	3237	12.2%	3084	3533	14.5%
11650.00	1212	1508	24.5%	1883	2211	17.5%	2360	2624	11.2%	2654	2939	10.7%	2897	3251	12.2%	3098	3548	14.5%
11700.00	1217	1515	24.5%	1891	2221	17.5%	2370	2636	11.2%	2665	2952	10.7%	2910	3265	12.2%	3111	3564	14.5%
11750.00	1222	1521	24.5%	1899	2230	17.5%	2381	2647	11.2%	2677	2964	10.7%	2922	3279	12.2%	3124	3579	14.5%
11800.00	1227 1232	1528	24.5% 24.5%	1907 1915	2240	17.5% 17.5%	2391 2401	2658	11.2% 11.2%	2688	2977	10.7%	2935	3293 3307	12.2% 12.2%	3138	3594	14.5% 14.5%
11850.00 11900.00	1232	1534 1541	24.5%	1923	2249 2259	17.5%	2411	2669 2681	11.2%	2699 2711	2989 3002	10.7% 10.7%	2947 2960	3321	12.2%	3151 3164	3609 3625	14.5%
11950.00	1243	1547	24.5%	1931	2255	17.5%	2411	2692	11.2%	2722	3015	10.7%	2972	3335	12.2%	3178	3640	14.5%
12000.00	1248	1554	24.5%	1939	2278	17.5%	2431	2703	11.2%	2734	3027	10.7%	2984	3349	12.2%	3191	3655	14.5%
12050.00	1253	1560	24.5%	1947	2287	17.5%	2441	2715	11.2%	2745	3040	10.7%	2997	3363	12.2%	3204	3670	14.5%
12100.00	1258	1567	24.5%	1955	2297	17.5%	2451	2726	11.2%	2756	3053	10.7%	3009	3376	12.2%	3217	3685	14.5%
12150.00	1264	1573	24.5%	1963	2306	17.5%	2462	2737	11.2%	2768	3065	10.7%	3022	3390	12.2%	3231	3701	14.5%
12200.00	1269	1580	24.5%	1972	2316	17.5%	2472	2748	11.2%	2779	3078	10.7%	3034	3404	12.2%	3244	3716	14.5%
12250.00	1274	1586	24.5%	1980	2325	17.5%	2482	2760	11.2%	2791	3090	10.7%	3047	3418	12.2%	3257	3731	14.5%
12300.00	1279	1593	24.5%	1988	2335	17.5%	2492	2771	11.2%	2802	3103	10.7%	3059	3432	12.2%	3271	3746	14.5%
12350.00	1284	1599	24.5%	1996	2344	17.5%	2502	2782	11.2%	2813	3116	10.7%	3071	3446	12.2%	3284	3762	14.5%
12400.00	1290	1605	24.5%	2004	2354	17.5%	2512	2793	11.2%	2825	3128	10.7%	3084	3460	12.2%	3297	3777	14.5%
12450.00	1295	1612	24.5%	2012	2363	17.5%	2522	2805	11.2%	2836	3141	10.7%	3096	3474	12.2%	3310	3792	14.5%
12500.00	1300	1618	24.5%	2020	2373	17.5%	2533	2816	11.2%	2848	3153	10.7%	3109	3488	12.2%	3324	3807	14.5%
12550.00	1305	1625	24.5%	2028	2382	17.5%	2543	2827	11.2%	2859	3166	10.7%	3121	3502	12.2%	3337	3823	14.5%
12600.00	1310	1631	24.5%	2036	2392	17.5%	2553	2838	11.2%	2870	3179	10.7%	3134	3516	12.2%	3350	3838	14.5%
12650.00	1316	1638	24.5%	2044	2401	17.5%	2563	2850	11.2%	2882	3191	10.7%	3146	3530	12.2%	3364	3853	14.5%
12700.00	1321	1644	24.5%	2052	2411	17.5%	2573	2861	11.2%	2893	3204	10.7%	3158	3544	12.2%	3377	3868	14.5%
12750.00	1326	1651	24.5%	2060	2420	17.5%	2583	2872	11.2%	2904	3217	10.7%	3171	3558	12.2%	3390	3883	14.5%
12800.00	1331	1657	24.5%	2068	2430	17.5%	2593	2883	11.2%	2916	3229	10.7%	3183	3572	12.2%	3404	3899	14.5%
12850.00	1336	1664	24.5%	2077	2439	17.5%	2603	2895	11.2%	2927 2939	3242	10.7%	3196	3586	12.2%	3417	3914	14.5%
12900.00 12950.00	1342 1347	1670 1677	24.5% 24.5%	2085 2093	2449 2458	17.5% 17.5%	2614 2624	2906 2917	11.2% 11.2%	2950	3254 3267	10.7% 10.7%	3208 3221	3600 3614	12.2% 12.2%	3430 3443	3929 3944	14.5% 14.5%
13000.00	1352	1683	24.5%	2101	2468	17.5%	2634		11.2%		3280	10.7%	3233	3628	12.2%	3457		14.5%
13050.00	1357	1690	24.5%	2109	2477	17.5%	2644	2940	11.2%	2973	3292	10.7%	3246	3642	12.2%	3470		14.5%
13100.00	1362	1696	24.5%	2117	2487	17.5%	2654	2951	11.2%	2984	3305	10.7%	3258	3655	12.2%	3483	3990	14.5%
13150.00	1368	1703	24.5%	2125	2496	17.5%	2664	2962	11.2%	2996	3317	10.7%	3270	3669	12.2%	3497	4005	14.5%
13200.00	1373	1709	24.5%	2133	2506	17.5%	2674		11.2%	3007	3330	10.7%	3283	3683	12.2%	3510	4021	14.5%
13250.00	1378	1716	24.5%	2141	2515	17.5%	2684	2985	11.2%	3018	3343	10.7%	3295	3697	12.2%	3523	4036	14.5%
13300.00	1383	1722	24.5%	2149	2525	17.5%	2695	2996	11.2%	3030	3355	10.7%	3308	3711	12.2%	3536	4051	14.5%
13350.00	1388	1728	24.5%	2157	2534	17.5%	2705	3007	11.2%	3041	3368	10.7%	3320	3725	12.2%	3550	4066	14.5%
13400.00	1394	1735	24.5%	2165	2544	17.5%	2715	3019	11.2%	3053	3380	10.7%	3333	3739	12.2%	3563	4081	14.5%
13450.00	1399	1741	24.5%	2174	2553	17.5%	2725	3030	11.2%	3064	3393	10.7%	3345	3753	12.2%	3576	4097	14.5%
13500.00	1404	1748	24.5%	2182	2563	17.5%	2735	3041	11.2%	3075	3406	10.7%	3357	3767	12.2%	3590	4112	14.5%
13550.00	1409	1754	24.5%	2190	2572	17.5%	2745	3052	11.2%	3087	3418	10.7%	3370	3781	12.2%	3603	_	14.5%
13600.00	1414	1761	24.5%	2198	2582	17.5%	2755	3064	11.2%	3098	3431	10.7%	3382	3795	12.2%	3616	4142	14.5%
13650.00	1420	1767	24.5%	2206	2591	17.5%	2765	3075	11.2%	3109	3444	10.7%	3395	3809	12.2%	3630	4158	14.5%
13700.00	1425	1774	24.5%	2214	2601	17.5%	2776	3086	11.2%	3121	3456	10.7%	3407	3823	12.2%	3643	_	14.5%
13750.00	1430	1780	24.5%	2222	2610	17.5%	2786	3098	11.2%	3132	3469	10.7%	3420	3837	12.2%	3656	4188	14.5%
13800.00	1435	1787	24.5%	2230	2619	17.5%	2796	3109	11.2%	3144	3481	10.7%	3432	3851	12.2%	3669	4203	14.5%
13850.00	1440	1793	24.5%	2238	2629	17.5%	2806	3120	11.2%	3155	3494	10.7%	3444	3865	12.2%	3683	+	14.5%
13900.00	1446	1800	24.5%	2246	2638	17.5%	2816	3131	11.2%	3166	3507	10.7%	3457	3879	12.2%	3696	_	14.5%
13950.00	1451	1806	24.5%	2254	2648	17.5%	2826	3143	11.2%	3178	3519	10.7%	3469	3893	12.2%	3709	4249	14.5%

Combined		One Child			Two Child	ren	_	hree Childr			our Childr			ive Childrer	1		Six Child	ren
Adjusted Gross	F. c. e	n	n/ Pl	F. c. c.	n	0/ 0	F. d. etc.	П	0/ 0	F. c. etc.	п	0/ 01	Fire	П	0/ 01	Factoria	п	0/ 0
Income	Existing	Proposed	% Lnange	EXISTING	Proposed	% Change	Existing	Proposed	% Lnange	EXISTING	Proposed	% Change	Existing	Proposed	% Lnange	Existing	Proposed	% Change
14000.00	1456	1813	24.5%	2262	2657	17.5%	2836	3154	11.2%	3189	3532	10.7%	3482	3907	12.2%	3723	4264	14.5%
14050.00	1461	1819	24.5%	2270	2667	17.5%	2847	3165	11.2%	3201	3544	10.7%	3494	3921	12.2%	3736		14.5%
14100.00	1466	1826	24.5%	2279	2676	17.5%	2857	3176	11.2%	3212	3557	10.7%	3507	3935	12.2%	3749		14.5%
14150.00	1472	1832	24.5%	2287	2686	17.5%	2867	3188	11.2%	3223	3570	10.7%	3519	3948	12.2%	3762	4310	14.5%
14200.00	1477	1839	24.5%	2295	2695	17.5%	2877	3199	11.2%	3235	3582	10.7%	3532	3962	12.2%	3776	4325	14.5%
14250.00	1482	1845	24.5%	2303	2705	17.5%	2887	3210	11.2%	3246	3595	10.7%	3544	3976	12.2%	3789	4340	14.5%
14300.00 14350.00	1487 1492	1851 1858	24.5% 24.5%	2311 2319	2714 2724	17.5% 17.5%	2897 2907	3221 3233	11.2% 11.2%	3258 3269	3608 3620	10.7% 10.7%	3556 3569	3990 4004	12.2% 12.2%	3802 3816	4356 4371	14.5% 14.5%
14400.00	1498	1864	24.5%	2327	2733	17.5%	2917	3244	11.2%	3280	3633	10.7%	3581	4018	12.2%	3829	4386	14.5%
14450.00	1503	1871	24.5%	2335	2743	17.5%	2928	3255	11.2%	3292	3645	10.7%	3594	4032	12.2%	3842	4401	14.5%
14500.00	1508	1877	24.5%	2343	2752	17.5%	2938	3266	11.2%	3303	3658	10.7%	3606	4046	12.2%	3856	4416	14.5%
14550.00	1513	1884	24.5%	2351	2762	17.5%	2948	3278	11.2%	3314	3671	10.7%	3619	4060	12.2%	3869	4432	14.5%
14600.00	1518	1890	24.5%	2359	2771	17.5%	2958	3289	11.2%	3326	3683	10.7%	3631	4074	12.2%	3882	4447	14.5%
14650.00	1524	1897	24.5%	2367	2781	17.5%	2968	3300	11.2%	3337	3696	10.7%	3643	4088	12.2%	3895	4462	14.5%
14700.00	1529	1903	24.5%	2376	2790	17.5%	2978	3312	11.2%	3349	3708	10.7%	3656	4102	12.2%	3909	4477	14.5%
14750.00	1534	1910	24.5%	2384	2800	17.5%	2988	3323	11.2%	3360	3721	10.7%	3668	4116	12.2%	3922	4493	14.5%
14800.00	1539	1916	24.5%	2392	2809	17.5%	2998	3334	11.2%	3371	3734	10.7%	3681	4130	12.2%	3935	4508	14.5%
14850.00	1544	1923	24.5%	2400	2819	17.5%	3009	3345	11.2%	3383	3746	10.7%	3693	4144	12.2%	3949	4523	14.5%
14900.00	1550	1929	24.5%	2408	2828	17.5%	3019	3357	11.2%	3394	3759	10.7%	3706	4158	12.2%	3962	4538	14.5%
14950.00	1555	1936	24.5%	2416	2838	17.5%	3029	3368	11.2%	3406	3772	10.7%	3718	4172	12.2%	3975	4554	14.5%
15000.00	1560	1942	24.5%	2424	2847	17.5%	3039	3379	11.2%	3417	3784	10.7%	3731	4186	12.2%	3989	4569	14.5%
15050.00	1565	1949	24.5%	2432	2857	17.5%	3049	3390	11.2%	3428	3797	10.7%	3743	4200	12.2%	4002	4584	14.5%
15100.00	1570	1955	24.5%	2440	2866	17.5%	3059	3402	11.2%	3440	3809	10.7%	3755	4214	12.2%	4015	4599	14.5%
15150.00	1576	1962	24.5%	2448	2876	17.5%	3069	3413	11.2%	3451	3822	10.7%	3768	4228	12.2%	4028	4614	14.5%
15200.00	1581	1968	24.5%	2456	2885	17.5%	3080	3424	11.2%	3463	3835	10.7%	3780	4241	12.2%	4042	4630	14.5%
15250.00	1586	1974	24.5%	2464	2895	17.5%	3090	3435	11.2%	3474	3847	10.7%	3793	4255	12.2%	4055	4645	14.5%
15300.00	1591	1981	24.5% 24.5%	2472 2481	2904	17.5% 17.5%	3100	3447	11.2% 11.2%	3485 3497	3860 3872	10.7%	3805	4269	12.2%	4068	4660 4675	14.5%
15350.00 15400.00	1596 1602	1987 1994	24.5%	2489	2914 2923	17.5%	3110 3120	3458 3469	11.2%	3508	3885	10.7% 10.7%	3818 3830	4283 4297	12.2% 12.2%	4082 4095	4691	14.5% 14.5%
15450.00	1607	2000	24.5%	2403	2933	17.5%	3130	3480	11.2%	3520	3898	10.7%	3842	4297	12.2%	4108	•	14.5%
15500.00	1612	2007	24.5%	2505	2942	17.5%	3140	3492	11.2%	3531	3910	10.7%	3855	4325	12.2%	4121	4721	14.5%
15550.00	1617	2013	24.5%	2513	2952	17.5%	3150	3503	11.2%	3542	3923	10.7%	3867	4339	12.2%	4135	4736	14.5%
15600.00	1622	2020	24.5%	2521	2961	17.5%	3161	3514	11.2%	3554	3935	10.7%	3880	4353	12.2%	4148		14.5%
15650.00	1628	2026	24.5%	2529	2971	17.5%	3171		11.2%	3565	3948	10.7%	3892	4367	12.2%		†	14.5%
15700.00	1633	2033	24.5%	2537	2980	17.5%	3181	3537	11.2%	3576	3961	10.7%	3905	4381	12.2%	4175		14.5%
15750.00	1638	2039	24.5%	2545	2990	17.5%	3191	3548	11.2%	3588	3973	10.7%	3917	4395	12.2%	4188	4797	14.5%
15800.00	1643	2046	24.5%	2553	2999	17.5%	3201	3559	11.2%	3599	3986	10.7%	3929	4409	12.2%	4201	4812	14.5%
15850.00	1648	2052	24.5%	2561	3009	17.5%	3211	3571	11.2%	3611	3999	10.7%	3942	4423	12.2%	4215	4828	14.5%
15900.00	1654	2059	24.5%	2569	3018	17.5%	3221	3582	11.2%	3622	4011	10.7%	3954	4437	12.2%	4228	4843	14.5%
15950.00	1659	2065	24.5%	2578	3028	17.5%	3231	3593	11.2%	3633	4024	10.7%	3967	4451	12.2%	4241	4858	14.5%
16000.00	1664	2072	24.5%	2586	3037	17.5%	3242	3604	11.2%	3645	4036	10.7%	3979		12.2%	4254	4873	14.5%
16050.00	1669	2078	24.5%	2594	3047	17.5%	3252	3616	11.2%	3656	4049	10.7%	3992	4479	12.2%	4268	4889	14.5%
16100.00	1674	2085	24.5%	2602	3056	17.5%	3262	3627	11.2%	3668	4062	10.7%	4004	4493	12.2%	4281	4904	14.5%
16150.00	1680	2091	24.5%	2610	3066	17.5%	3272	3638	11.2%	3679	4074	10.7%	4017	4507	12.2%	4294	•	14.5%
16200.00	1685	2097	24.5%	2618	3075	17.5%	3282	3649	11.2%	3690	4087	10.7%	4029	4521	12.2%	4308		14.5%
16250.00	1690	2104	24.5%	2626	3085	17.5%	3292	3661	11.2%	3702	4099	10.7%	4041	4534	12.2%	4321	4950	14.5%
16300.00	1695	2110	24.5%	2634	3094	17.5%	3302	3672	11.2%	3713	4112	10.7%	4054	4548	12.2%	4334		14.5%
16350.00	1700	2117	24.5%	2642	3104	17.5%	3313	3683	11.2%	3725	4125	10.7%	4066	4562	12.2%	4347	_	14.5%
16400.00	1706	2123	24.5%	2650	3113	17.5%	3323	3694	11.2%	3736	4137	10.7%	4079		12.2%	4361		14.5%
16450.00	1711	2130	24.5%	2658	3123	17.5%	3333	3706	11.2%	3747	4150	10.7%	4091	4590 4594	12.2%	4374		14.5%
16500.00 16550.00	1716	2136	24.5%	2666	3132	17.5%	3343 3353	3717	11.2%	3759	4163	10.7%	4104	4604 4619	12.2%	4387	5026	14.5%
	1721	2143	24.5%	2674	3141	17.5%		3728	11.2%	3770	4175	10.7%	4116 4129	4618 4622	12.2%	4401	5041	14.5% 14.5%
16600.00	1726	2149	24.5%	2683	3151	17.5%	3363	3740	11.2%	3781	4188	10.7%	4128	4632	12.2%	4414	5056	14.5%

Combined	One Child				Two Child	ren	_	hree Childr			our Childr			ive Childrer	1		Six Child	ren
Adjusted																		
Gross Income	Existing	Proposed	% Change															
16650.00	1732	2156	24.5%	2691	3160	17.5%	3373	3751	11.2%	3793	4200	10.7%	4141	4646	12.2%	4427	5071	14.5%
16700.00	1737	2162	24.5%	2699	3170	17.5%	3383	3762	11.2%	3804	4213	10.7%	4153	4660	12.2%	4441	5087	14.5%
16750.00	1742	2169	24.5%	2707	3179	17.5%	3394	3773	11.2%	3816	4226	10.7%	4166	4674	12.2%	4454	5102	14.5%
16800.00	1747	2175	24.5%	2715	3189	17.5%	3404	3785	11.2%	3827	4238	10.7%	4178	4688	12.2%	4467	5117	14.5%
16850.00	1752	2182	24.5%	2723	3198	17.5%	3414	3796	11.2%	3838	4251	10.7%	4191	4702	12.2%	4480	5132	14.5%
16900.00	1758	2188	24.5%	2731	3208	17.5%	3424	3807	11.2%	3850	4263	10.7%	4203	4716	12.2%	4494	5148	14.5%
16950.00	1763	2195	24.5%	2739	3217	17.5%	3434	3818	11.2%	3861	4276	10.7%	4215	4730	12.2%	4507	5163	14.5%
17000.00	1768	2201	24.5%	2747	3227	17.5%	3444	3830	11.2%	3873	4289	10.7%	4228	4744	12.2%	4520	5178	14.5%
17050.00	1773	2208	24.5%	2755	3236	17.5%	3454	3841	11.2%	3884	4301	10.7%	4240	4758	12.2%	4534	5193	14.5%
17100.00	1778	2214	24.5%	2763	3246	17.5%	3464	3852	11.2%	3895	4314	10.7%	4253	4772	12.2%	4547	5208	14.5%
17150.00	1784	2220	24.5%	2771	3255	17.5%	3475	3863	11.2%	3907	4327	10.7%	4265	4786	12.2%	4560	5224	14.5%
17200.00	1789	2227	24.5%	2780	3265	17.5%	3485	3875	11.2%	3918	4339	10.7%	4278	4800	12.2%	4573	5239	14.5%
17250.00	1794	2233	24.5%	2788	3274	17.5%	3495	3886	11.2%	3930	4352	10.7%	4290	4814	12.2%	4587	5254	14.5%
17300.00	1799 1804	2240 2246	24.5% 24.5%	2796 2804	3284 3293	17.5% 17.5%	3505 3515	3897 3908	11.2% 11.2%	3941 3952	4364 4377	10.7% 10.7%	4303 4315	4827 4841	12.2% 12.2%	4600 4613	5269 5285	14.5% 14.5%
17350.00 17400.00	1810	2253	24.5% 24.5%	2812	3303	17.5%	3525	3908	11.2%	3952	4377	10.7%	4315	4855	12.2%	4627	5300	14.5%
17450.00	1815	2259	24.5%	2820	3312	17.5%	3535	3931	11.2%	3975	4402	10.7%	4340	4869	12.2%	4640	5315	14.5%
17500.00	1820	2266	24.5%	2828	3322	17.5%	3546	3942	11.2%	3987	4415	10.7%	4352	4883	12.2%	4653	5330	14.5%
17550.00	1825	2272	24.5%	2836	3331	17.5%	3556	3954	11.2%	3998	4427	10.7%	4365	4897	12.2%	4667	5345	14.5%
17600.00	1830	2279	24.5%	2844	3341	17.5%	3566	3965	11.2%	4009	4440	10.7%	4377	4911	12.2%	4680	5361	14.5%
17650.00	1836	2285	24.5%	2852	3350	17.5%	3576	3976	11.2%	4021	4453	10.7%	4390	4925	12.2%	4693	5376	14.5%
17700.00	1841	2292	24.5%	2860	3360	17.5%	3586	3987	11.2%	4032	4465	10.7%	4402	4939	12.2%	4706	5391	14.5%
17750.00	1846	2298	24.5%	2868	3369	17.5%	3596	3999	11.2%	4043	4478	10.7%	4414	4953	12.2%	4720	5406	14.5%
17800.00	1851	2305	24.5%	2876	3379	17.5%	3606	4010	11.2%	4055	4490	10.7%	4427	4967	12.2%	4733	5422	14.5%
17850.00	1856	2311	24.5%	2885	3388	17.5%	3616	4021	11.2%	4066	4503	10.7%	4439	4981	12.2%	4746	5437	14.5%
17900.00	1862	2318	24.5%	2893	3398	17.5%	3627	4032	11.2%	4078	4516	10.7%	4452	4995	12.2%	4760		14.5%
17950.00	1867	2324	24.5%	2901	3407	17.5%	3637	4044	11.2%	4089	4528	10.7%	4464	5009	12.2%	4773		14.5%
18000.00	1872	2331	24.5%	2909	3417	17.5%	3647	4055	11.2%	4100	4541	10.7%	4477	5023	12.2%	4786		14.5%
18050.00	1877	2337	24.5%	2917	3426	17.5%	3657	4066	11.2%	4112	4554	10.7%	4489	5037	12.2%	4799	5498	14.5%
18100.00	1882	2344	24.5%	2925	3436	17.5%	3667	4077	11.2%	4123	4566	10.7%	4501	5051	12.2%	4813	5513	14.5%
18150.00	1888	2350	24.5%	2933	3445	17.5%	3677	4089	11.2%	4135	4579	10.7%	4514	5065	12.2%	4826	5528	14.5%
18200.00	1893	2356	24.5%	2941	3455	17.5%	3687	4100	11.2%	4146	4591	10.7%	4526	5079	12.2%	4839	5543	14.5%
18250.00	1898	2363	24.5%	2949	3464	17.5%	3697	4111	11.2%	4157	4604	10.7%	4539	5093	12.2%	4853	5559	14.5%
18300.00 18350.00	1903 1908	2369 2376	24.5% 24.5%	2957 2965	3474 3483	17.5% 17.5%	3708 3718	4122 4134	11.2% 11.2%	4169 4180	4617 4629	10.7% 10.7%	4551 4564	5107 5120	12.2% 12.2%	4866 4879		14.5% 14.5%
18400.00	1914	2382	24.5%	2973	3493	17.5%	3728	4145	11.2%	4192	4642	10.7%	4576		12.2%	4893	5604	14.5%
18450.00	1919	2389	24.5%	2982	3502	17.5%	3738	4156	11.2%	4203	4654	10.7%	4589	5148	12.2%	4906	_	14.5%
18500.00	1924	2395	24.5%	2990	3512	17.5%	3748		11.2%	4214	4667	10.7%	4601		12.2%	4919	5635	14.5%
18550.00	1929	2402	24.5%	2998	3521	17.5%	3758	4179	11.2%	4226	4680	10.7%	4613	5176	12.2%	4932	5650	14.5%
18600.00	1934	2408	24.5%	3006	3531	17.5%	3768	4190	11.2%	4237	4692	10.7%	4626	5190	12.2%	4946	-	14.5%
18650.00	1940	2415	24.5%	3014	3540	17.5%	3778	4201	11.2%	4248	4705	10.7%	4638	5204	12.2%	4959	5681	14.5%
18700.00	1945	2421	24.5%	3022	3550	17.5%	3789	4213	11.2%	4260	4718	10.7%	4651	5218	12.2%	4972	5696	14.5%
18750.00	1950	2428	24.5%	3030	3559	17.5%	3799	4224	11.2%	4271	4730	10.7%	4663	5232	12.2%	4986	5711	14.5%
18800.00	1955	2434	24.5%	3038	3569	17.5%	3809	4235	11.2%	4283	4743	10.7%	4676	5246	12.2%	4999	5726	14.5%
18850.00	1960	2441	24.5%	3046	3578	17.5%	3819	4246	11.2%	4294	4755	10.7%	4688	5260	12.2%	5012	5741	14.5%
18900.00	1966	2447	24.5%	3054	3588	17.5%	3829	4258	11.2%	4305	4768	10.7%	4700		12.2%	5026	5757	14.5%
18950.00	1971	2454	24.5%	3062	3597	17.5%	3839	4269	11.2%	4317	4781	10.7%	4713		12.2%	5039	5772	14.5%
19000.00	1976	2460	24.5%	3070	3607	17.5%	3849	4280	11.2%	4328	4793	10.7%	4725	5302	12.2%	5052	5787	14.5%
19050.00	1981	2467	24.5%	3078	3616	17.5%	3860	4291	11.2%	4340	4806	10.7%	4738	5316	12.2%	5065	5802	14.5%
19100.00	1986	2473	24.5%	3087	3626	17.5%	3870	4303	11.2%	4351	4818	10.7%	4750		12.2%	5079		14.5%
19150.00	1992	2479	24.5%	3095	3635	17.5%	3880	4314	11.2%	4362	4831	10.7%	4763	5344	12.2%	5092	5833	14.5%
19200.00	1997	2486	24.5%	3103	3645	17.5%	3890	4325	11.2%	4374	4844	10.7%	4775		12.2%	5105	_	14.5%
19250.00	2002	2492	24.5%	3111	3654	17.5%	3900	4337	11.2%	4385	4856	10.7%	4787	5372	12.2%	5119	5863	14.5%

Combined		One Child			Two Child	ren	_	hree Childr			our Childr			ive Childrer	1		Six Child	ren
Adjusted Gross Income	Existing	Proposed	% Change															
19300.00	2007	2499	24.5%	3119	3663	17.5%	3910	4348	11.2%	4397	4869	10.7%	4800	5386	12.2%	5132	5879	14.5%
19350.00	2012	2505	24.5%	3127	3673	17.5%	3920	4359	11.2%	4408	4882	10.7%	4812	5400	12.2%	5145	5894	14.5%
19400.00	2018	2512	24.5%	3135	3682	17.5%	3930	4370	11.2%	4419	4894	10.7%	4825	5413	12.2%	5158	5909	14.5%
19450.00	2023	2518	24.5%	3143	3692	17.5%	3941	4382	11.2%	4431	4907	10.7%	4837	5427	12.2%	5172	5924	14.5%
19500.00	2028	2525	24.5%	3151	3701	17.5%	3951	4393	11.2%	4442	4919	10.7%	4850	5441	12.2%	5185	5939	14.5%
19550.00	2033	2531	24.5%	3159	3711	17.5%	3961	4404	11.2%	4453	4932	10.7%	4862	5455	12.2%	5198	5955	14.5%
19600.00	2038	2538	24.5%	3167	3720	17.5%	3971	4415	11.2%	4465	4945	10.7%	4875	5469	12.2%	5212	5970	14.5%
19650.00	2044	2544	24.5%	3175	3730	17.5%	3981	4427	11.2%	4476	4957	10.7%	4887	5483	12.2%	5225	5985	14.5%
19700.00	2049	2551	24.5%	3184	3739	17.5%	3991	4438	11.2%	4488	4970	10.7%	4899	5497	12.2%	5238	6000	14.5%
19750.00	2054	2557	24.5%	3192	3749	17.5%	4001	4449	11.2%	4499	4982	10.7%	4912	5511	12.2%	5252	6016	14.5%
19800.00	2059	2564	24.5%	3200	3758	17.5%	4011	4460	11.2%	4510	4995	10.7%	4924	5525	12.2%	5265	6031	14.5%
19850.00	2064	2570	24.5%	3208	3768	17.5%	4022	4472	11.2%	4522	5008	10.7%	4937	5539	12.2%	5278	6046	14.5%
19900.00	2070	2577	24.5%	3216	3777	17.5%	4032	4483	11.2%	4533	5020	10.7%	4949	5553	12.2%	5291	6061	14.5%
19950.00	2075	2583	24.5%	3224	3787	17.5%	4042	4494	11.2%	4545	5033	10.7%	4962	5567	12.2%	5305	6076	14.5%
20000.00	2080	2590	24.5%	3232	3796	17.5%	4052	4505	11.2%	4556	5045	10.7%	4974	5581	12.2%	5318	6092	14.5%
20050.00	2085	2596	24.5% 24.5%	3240 3248	3806 3815	17.5% 17.5%	4062 4072	4517 4528	11.2% 11.2%	4567 4579	5058 5071	10.7%	4986 4999	5595 5609	12.2% 12.2%	5331 5345	6107	14.5% 14.5%
20100.00 20150.00	2090 2096	2602 2609	24.5% 24.5%	3248	3825	17.5%	4072	4528	11.2%	4579	5083	10.7%	4999 5011	5623	12.2%	5358	6122 6137	14.5%
20200.00	2101	2615	24.5%	3264	3834	17.5%	4002	4551	11.2%	4602	5096	10.7% 10.7%	5024	5637	12.2%	5371	6153	14.5%
20250.00	2106	2622	24.5%	3272	3844	17.5%	4103	4562	11.2%	4613	5109	10.7%	5036	5651	12.2%	5384	6168	14.5%
20300.00	2111	2628	24.5%	3280	3853	17.5%	4113	4573	11.2%	4624	5121	10.7%	5049	5665	12.2%	5398	6183	14.5%
20350.00	2116	2635	24.5%	3289	3863	17.5%	4123	4584	11.2%	4636	5134	10.7%	5061	5679	12.2%	5411	6198	14.5%
20400.00	2122	2641	24.5%	3297	3872	17.5%	4133	4596	11.2%	4647	5146	10.7%	5073	5693	12.2%	5424	6214	14.5%
20450.00	2127	2648	24.5%	3305	3882	17.5%	4143	4607	11.2%	4659	5159	10.7%	5086	5706	12.2%	5438	6229	14.5%
20500.00	2132	2654	24.5%	3313	3891	17.5%	4153	4618	11.2%	4670	5172	10.7%	5098	5720	12.2%	5451	6244	14.5%
20550.00	2137	2661	24.5%	3321	3901	17.5%	4163	4629	11.2%	4681	5184	10.7%	5111	5734	12.2%	5464	6259	14.5%
20600.00	2142	2667	24.5%	3329	3910	17.5%	4174	4641	11.2%	4693	5197	10.7%	5123	5748	12.2%	5478		14.5%
20650.00	2148	2674	24.5%	3337	3920	17.5%	4184	4652	11.2%	4704	5209	10.7%	5136	5762	12.2%	5491	6290	14.5%
20700.00	2153	2680	24.5%	3345	3929	17.5%	4194	4663	11.2%	4715	5222	10.7%	5148	5776	12.2%	5504	6305	14.5%
20750.00	2158	2687	24.5%	3353	3939	17.5%	4204	4674	11.2%	4727	5235	10.7%	5161	5790	12.2%	5517	6320	14.5%
20800.00	2163	2693	24.5%	3361	3948	17.5%	4214	4686	11.2%	4738	5247	10.7%	5173	5804	12.2%	5531	6335	14.5%
20850.00	2168	2700	24.5%	3369	3958	17.5%	4224	4697	11.2%	4750	5260	10.7%	5185	5818	12.2%	5544	6351	14.5%
20900.00	2174	2706	24.5%	3377	3967	17.5%	4234	4708	11.2%	4761	5273	10.7%	5198	5832	12.2%	5557	6366	14.5%
20950.00	2179	2713	24.5%	3386	3977	17.5%	4244	4719	11.2%	4772	5285	10.7%	5210	5846	12.2%	5571	6381	14.5%
21000.00	2184	2719	24.5%	3394	3986	17.5%	4255	4731	11.2%	4784	5298	10.7%	5223	5860	12.2%	5584	6396	14.5%
21050.00	2189	2725	24.5%	3402	3996	17.5%	4265	4742	11.2%	4795	5310	10.7%	5235	5874	12.2%	5597	6412	14.5%
21100.00	2194	2732	24.5%	3410	4005	17.5%	4275	4753	11.2%	4807	5323	10.7%	5248	5888	12.2%	5610	6427	14.5%
21150.00	2200	2738	24.5%	3418	4015	17.5%	4285	4765	11.2%	4818	5336	10.7%	5260	5902	12.2%	5624	6442	14.5%
21200.00	2205	2745	24.5%	3426	4024	17.5%	4295	4776	11.2%	4829	5348	10.7%	5272	5916	12.2%	5637	6457	14.5%
21250.00	2210	2751	24.5%	3434	4034	17.5%	4305	4787	11.2%	4841	5361	10.7%	5285	5930	12.2%	5650		14.5%
21300.00	2215	2758	24.5%	3442	4043	17.5%	4315	4798	11.2%	4852	5373	10.7%	5297	5944	12.2%	5664	6488	14.5%
21350.00	2220	2764	24.5%	3450	4053	17.5%	4326	4810	11.2%	4864	5386	10.7%	5310	5958	12.2%	5677	6503	14.5%
21400.00	2226	2771	24.5%	3458	4062	17.5%	4336	4821	11.2%	4875	5399	10.7%	5322	5972	12.2%	5690	6518	14.5%
21450.00	2231	2777	24.5%	3466	4072	17.5%	4346	4832	11.2%	4886	5411	10.7%	5335	5986	12.2%	5704	-	14.5%
21500.00	2236	2784	24.5%	3474	4081	17.5%	4356	4843	11.2%	4898	5424	10.7%	5347	5999	12.2%	5717	6549	14.5%
21550.00	2241	2790	24.5%	3482	4091	17.5%	4366	4855	11.2%	4909	5437	10.7%	5359	6013	12.2%	5730	_	14.5%
21600.00	2246	2797	24.5%	3491	4100	17.5%	4376	4866	11.2%	4920	5449	10.7%	5372	6027	12.2%	5743		14.5%
21650.00	2252	2803	24.5%	3499	4110	17.5%	4386	4877	11.2%	4932	5462	10.7%	5384	6041	12.2%	5757	6594	14.5%
21700.00 21750.00	2257 2262	2810 2816	24.5% 24.5%	3507 3515	4119 4129	17.5% 17.5%	4396 4407	4888 4900	11.2% 11.2%	4943 4955	5474 5487	10.7% 10.7%	5397 5409	6055 6069	12.2% 12.2%	5770 5783		14.5% 14.5%
21800.00	2267 2272	2823 2829	24.5%	3523 3531	4138 4148	17.5% 17.5%	4417 4427	4911 4922	11.2% 11.2%	4966 4977	5500 5512	10.7% 10.7%	5422 5434	6083 6097	12.2%	5797 5910	•	14.5% 14.5%
21850.00	2278	2829	24.5%	_			4427						5434 5447		12.2%	5810		14.5%
21900.00	2278	2836	24.5%	3539	4157	17.5%	4437	4933	11.2%	4989	5525	10.7%	5447	6111	12.2%	5823	6670	14.5%

Shaded (blue) area indicates amounts adjusted for low incomes

Combined	One Child				Two Child	ren	T	hree Childr	en	F	our Childr	en	F	ive Childrer	1		Six Child	ren
Adjusted																		
Gross Income	Existing	Proposed	% Change															
21950.00	2283	2842	24.5%	3547	4167	17.5%	4447	4945	11.2%	5000	5537	10.7%	5459	6125	12.2%	5837	6686	14.5%
22000.00	2288	2848	24.5%	3555	4176	17.5%	4457	4956	11.2%	5012	5550	10.7%	5471	6139	12.2%	5850	6701	14.5%
22050.00	2293	2855	24.5%	3563	4185	17.5%	4467	4967	11.2%	5023	5563	10.7%	5484	6153	12.2%	5863	6716	14.5%
22100.00	2298	2861	24.5%	3571	4195	17.5%	4477	4979	11.2%	5034	5575	10.7%	5496	6167	12.2%	5876	6731	14.5%
22150.00	2304	2868	24.5%	3579	4204	17.5%	4488	4990	11.2%	5046	5588	10.7%	5509	6181	12.2%	5890	6747	14.5%
22200.00	2309	2874	24.5%	3588	4214	17.5%	4498	5001	11.2%	5057	5601	10.7%	5521	6195	12.2%	5903	6762	14.5%
22250.00	2314	2881	24.5%	3596	4223	17.5%	4508	5012	11.2%	5069	5613	10.7%	5534	6209	12.2%	5916	6777	14.5%
22300.00	2319	2887	24.5%	3604	4233	17.5%	4518	5024	11.2%	5080	5626	10.7%	5546	6223	12.2%	5930	6792	14.5%
22350.00	2324	2894	24.5%	3612	4242	17.5%	4528	5035	11.2%	5091	5638	10.7%	5558	6237	12.2%	5943	6807	14.5%
22400.00	2330	2900	24.5%	3620	4252	17.5%	4538	5046	11.2%	5103	5651	10.7%	5571	6251	12.2%	5956	6823	14.5%
22450.00	2335	2907	24.5% 24.5%	3628 3636	4261	17.5% 17.5%	4548	5057	11.2%	5114 5126	5664 5676	10.7%	5583 5596	6265	12.2% 12.2%	5969	6838	14.5%
22500.00 22550.00	2340 2345	2913 2920	24.5%	3644	4271 4280	17.5%	4559 4569	5069 5080	11.2% 11.2%	5137	5689	10.7% 10.7%	5608	6279 6292	12.2%	5983 5996	6853 6868	14.5% 14.5%
22600.00	2350	2926	24.5%	3652	4290	17.5%	4579	5091	11.2%	5148	5701	10.7%	5621	6306	12.2%	6009	6884	14.5%
22650.00	2356	2933	24.5%	3660	4299	17.5%	4589	5102	11.2%	5160	5714	10.7%	5633	6320	12.2%	6023	6899	14.5%
22700.00	2361	2939	24.5%	3668	4309	17.5%	4599	5114	11.2%	5171	5727	10.7%	5645	6334	12.2%	6036	6914	14.5%
22750.00	2366	2946	24.5%	3676	4318	17.5%	4609	5125	11.2%	5182	5739	10.7%	5658	6348	12.2%	6049	6929	14.5%
22800.00	2371	2952	24.5%	3684	4328	17.5%	4619	5136	11.2%	5194	5752	10.7%	5670	6362	12.2%	6063	6945	14.5%
22850.00	2376	2959	24.5%	3693	4337	17.5%	4629	5147	11.2%	5205	5764	10.7%	5683	6376	12.2%	6076	6960	14.5%
22900.00	2382	2965	24.5%	3701	4347	17.5%	4640	5159	11.2%	5217	5777	10.7%	5695	6390	12.2%	6089	6975	14.5%
22950.00	2387	2971	24.5%	3709	4356	17.5%	4650	5170	11.2%	5228	5790	10.7%	5708	6404	12.2%	6102	6990	14.5%
23000.00	2392	2978	24.5%	3717	4366	17.5%	4660	5181	11.2%	5239	5802	10.7%	5720	6418	12.2%	6116	7005	14.5%
23050.00	2397	2984	24.5%	3725	4375	17.5%	4670	5193	11.2%	5251	5815	10.7%	5733	6432	12.2%	6129	7021	14.5%
23100.00	2402	2991	24.5%	3733	4385	17.5%	4680	5204	11.2%	5262	5828	10.7%	5745	6446	12.2%	6142	7036	14.5%
23150.00	2408	2997	24.5%	3741	4394	17.5%	4690	5215	11.2%	5274	5840	10.7%	5757	6460	12.2%	6156	7051	14.5%
23200.00	2413	3004	24.5%	3749	4404	17.5%	4700	5226	11.2%	5285	5853	10.7%	5770	6474	12.2%	6169	7066	14.5%
23250.00	2418	3010	24.5%	3757	4413	17.5%	4710	5238	11.2%	5296	5865	10.7%	5782	6488	12.2%	6182	7082	14.5%
23300.00	2423	3017	24.5%	3765	4423	17.5%	4721	5249	11.2%	5308	5878	10.7%	5795	6502	12.2%	6195	7097	14.5%
23350.00	2428	3023	24.5%	3773	4432	17.5%	4731	5260	11.2%	5319	5891	10.7%	5807	6516	12.2%	6209	7112	14.5%
23400.00	2434	3030	24.5%	3781	4442	17.5%	4741	5271	11.2%	5331	5903	10.7%	5820	6530	12.2%	6222	7127	14.5%
23450.00	2439	3036	24.5%	3790	4451	17.5%	4751	5283	11.2%	5342	5916	10.7%	5832	6544	12.2%	6235	7143	14.5%
23500.00	2444	3043	24.5%	3798	4461	17.5%	4761	5294	11.2%	5353	5928	10.7%	5844	6558	12.2%	6249	7158	14.5%
23550.00	2449	3049	24.5%	3806	4470	17.5%	4771	5305	11.2%	5365	5941	10.7%	5857	6572	12.2%	6262	7173	14.5%
23600.00	2454	3056	24.5%	3814	4480	17.5%	4781		11.2%	5376		10.7%	5869		12.2%	6275	_	14.5%
23650.00	2460	3062	24.5%	3822	4489	17.5%	4791	5328	11.2%	5387	5966	10.7%	5882	6599	12.2%	6289	7203	14.5%
23700.00	2465	3069	24.5%	3830	4499 4600	17.5%	4802	5339	11.2%	5399	5979	10.7%	5894	6613	12.2%	6302	7219	14.5%
23750.00 23800.00	2470 2475	3075 3082	24.5% 24.5%	3838 3846	4508 4518	17.5% 17.5%	4812 4822	5350 5361	11.2% 11.2%	5410 5422	5992 6004	10.7% 10.7%	5907 5919	6627 6641	12.2% 12.2%	6315 6328	7234 7249	14.5% 14.5%
23850.00	2475	3088	24.5%	3854	4527	17.5%	4822	5373	11.2%	5433	6017	10.7%	5931	6655	12.2%	6342	7264	14.5%
23900.00	2486	3094	24.5%	3862	4527	17.5%	4842	5384	11.2%	5444	6029	10.7%	5944	6669	12.2%	6355	7280	14.5%
23950.00	2491	3101	24.5%	3870	4546	17.5%	4852	5395	11.2%	5456	6042	10.7%	5956	6683	12.2%	6368	7295	14.5%
24000.00	2496	3107	24.5%	3878	4556	17.5%	4862	5407	11.2%	5467	6055	10.7%	5969	6697	12.2%	6382	7310	14.5%
24050.00	2501	3114	24.5%	3886	4565	17.5%	4873	5418	11.2%	5479	6067	10.7%	5981	6711	12.2%	6395	7325	14.5%
24100.00	2506	3120	24.5%	3895	4575	17.5%	4883	5429	11.2%	5490	6080	10.7%	5994	6725	12.2%	6408	+	14.5%
24150.00	2512	3127	24.5%	3903	4584	17.5%	4893	5440	11.2%	5501	6092	10.7%	6006	6739	12.2%	6421	7356	14.5%
24200.00	2517	3133	24.5%	3911	4594	17.5%	4903	5452	11.2%	5513	6105	10.7%	6019	6753	12.2%	6435	_	14.5%
24250.00	2522	3140	24.5%	3919	4603	17.5%	4913	5463	11.2%	5524	6118	10.7%	6031	6767	12.2%	6448	_	14.5%
24300.00	2527	3146	24.5%	3927	4613	17.5%	4923	5474	11.2%	5536	6130	10.7%	6043	6781	12.2%	6461	7401	14.5%
24350.00	2532	3153	24.5%	3935	4622	17.5%	4933	5485	11.2%	5547	6143	10.7%	6056	6795	12.2%	6475	_	14.5%
24400.00	2538	3159	24.5%	3943	4632	17.5%	4943	5497	11.2%	5558	6156	10.7%	6068	6809	12.2%	6488	_	14.5%
24450.00	2543	3166	24.5%	3951	4641	17.5%	4954	5508	11.2%	5570	6168	10.7%	6081	6823	12.2%	6501		14.5%
24500.00	2548	3172	24.5%	3959	4651	17.5%	4964	5519	11.2%	5581	6181	10.7%	6093	6837	12.2%	6515		14.5%
24550.00	2553	3179	24.5%	3967	4660	17.5%	4974	5530	11.2%	5592	6193	10.7%	6106	6851	12.2%	6528		14.5%

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Shaded (blue) area indicates amounts adjusted for low incomes

Combined	One Child				Two Child	ren	_	hree Childr			our Childr			ive Childrer	1		Six Child	ren
Adjusted Gross Income	Existing	Proposed	% Change															
24600.00	2558	3185	24.5%	3975	4670	17.5%	4984	5542	11.2%	5604	6206	10.7%	6118		12.2%	6541	7493	14.5%
24650.00	2564	3192	24.5%	3983	4679	17.5%	4994	5553	11.2%	5615	6219	10.7%	6130	6878	12.2%	6554	7508	14.5%
24700.00	2569	3198	24.5%	3992	4689	17.5%	5004	5564	11.2%	5627	6231	10.7%	6143	6892	12.2%	6568	7523	14.5%
24750.00	2574	3205	24.5%	4000	4698	17.5%	5014	5576	11.2%	5638	6244	10.7%	6155	6906	12.2%	6581	7539	14.5%
24800.00	2579	3211	24.5%	4008	4707	17.5%	5024	5587	11.2%	5649	6256	10.7%	6168	6920	12.2%	6594	7554	14.5%
24850.00	2584	3217	24.5%	4016	4717	17.5%	5035	5598	11.2%	5661	6269	10.7%	6180	6934	12.2%	6608	7569	14.5%
24900.00	2590	3224	24.5%	4024	4726	17.5%	5045	5609	11.2%	5672	6282	10.7%	6193	6948	12.2%	6621	7584	14.5%
24950.00	2595	3230	24.5%	4032	4736	17.5%	5055	5621	11.2%	5684	6294	10.7%	6205	6962	12.2%	6634	7599	14.5%
25000.00	2600	3237	24.5%	4040	4745	17.5%	5065	5632	11.2%	5695	6307	10.7%	6218	6976	12.2%	6648	7615	14.5%
25050.00 25100.00	2605 2610	3243 3250	24.5% 24.5%	4048 4056	4755 4764	17.5% 17.5%	5075 5085	5643 5654	11.2% 11.2%	5706 5718	6319 6332	10.7% 10.7%	6230 6242	6990 7004	12.2% 12.2%	6661 6674	7630 7645	14.5% 14.5%
25150.00	2616	3256	24.5%	4064	4704	17.5%	5095	5666	11.2%	5729	6345	10.7%	6255	7018	12.2%	6687	7660	14.5%
25200.00	2621	3263	24.5%	4072	4774	17.5%	5106	5677	11.2%	5741	6357	10.7%	6267	7032	12.2%	6701	7676	14.5%
25250.00	2626	3269	24.5%	4080	4793	17.5%	5116	5688	11.2%	5752	6370	10.7%	6280	7032	12.2%	6714	7691	14.5%
25300.00	2631	3276	24.5%	4088	4802	17.5%	5126	5699	11.2%	5763	6383	10.7%	6292	7060	12.2%	6727	7706	14.5%
25350.00	2636	3282	24.5%	4097	4812	17.5%	5136	5711	11.2%	5775	6395	10.7%	6305	7074	12.2%	6741	7721	14.5%
25400.00	2642	3289	24.5%	4105	4821	17.5%	5146	5722	11.2%	5786	6408	10.7%	6317	7088	12.2%	6754	7736	14.5%
25450.00	2647	3295	24.5%	4113	4831	17.5%	5156	5733	11.2%	5798	6420	10.7%	6329	7102	12.2%	6767	7752	14.5%
25500.00	2652	3302	24.5%	4121	4840	17.5%	5166	5744	11.2%	5809	6433	10.7%	6342	7116	12.2%	6780	7767	14.5%
25550.00	2657	3308	24.5%	4129	4850	17.5%	5176	5756	11.2%	5820	6446	10.7%	6354	7130	12.2%	6794	7782	14.5%
25600.00	2662	3315	24.5%	4137	4859	17.5%	5187	5767	11.2%	5832	6458	10.7%	6367	7144	12.2%	6807	7797	14.5%
25650.00	2668	3321	24.5%	4145	4869	17.5%	5197	5778	11.2%	5843	6471	10.7%	6379	7158	12.2%	6820	7813	14.5%
25700.00	2673	3328	24.5%	4153	4878	17.5%	5207	5790	11.2%	5854	6483	10.7%	6392	7171	12.2%	6834	7828	14.5%
25750.00	2678	3334	24.5%	4161	4888	17.5%	5217	5801	11.2%	5866	6496	10.7%	6404	7185	12.2%	6847	7843	14.5%
25800.00	2683	3340	24.5%	4169	4897	17.5%	5227	5812	11.2%	5877	6509	10.7%	6416	7199	12.2%	6860	7858	14.5%
25850.00	2688	3347	24.5%	4177	4907	17.5%	5237	5823	11.2%	5889	6521	10.7%	6429	7213	12.2%	6874	7874	14.5%
25900.00	2694	3353	24.5%	4185	4916	17.5%	5247	5835	11.2%	5900	6534	10.7%	6441	7227	12.2%	6887	7889	14.5%
25950.00	2699	3360	24.5%	4194	4926	17.5%	5257	5846	11.2%	5911	6547	10.7%	6454	7241	12.2%	6900	7904	14.5%
26000.00	2704	3366	24.5%	4202	4935	17.5%	5268	5857	11.2%	5923	6559	10.7%	6466	7255	12.2%	6913	7919	14.5%
26050.00	2709	3373	24.5%	4210	4945	17.5%	5278	5868	11.2%	5934	6572	10.7%	6479	7269	12.2%	6927	7934	14.5%
26100.00	2714	3379	24.5%	4218	4954	17.5%	5288	5880	11.2%	5946	6584	10.7%	6491	7283	12.2%	6940	7950	14.5%
26150.00	2720	3386	24.5%	4226	4964	17.5%	5298	5891	11.2%	5957	6597	10.7%	6504	7297	12.2%	6953	7965	14.5%
26200.00	2725	3392	24.5%	4234	4973	17.5%	5308	5902	11.2%	5968	6610	10.7%	6516	7311	12.2%	6967	7980	14.5%
26250.00	2730	3399	24.5%	4242	4983	17.5%	5318		11.2%	5980		10.7%	6528	7325	12.2%	6980		14.5%
26300.00	2735	3405	24.5%	4250	4992	17.5%	5328	5925	11.2%	5991	6635	10.7%	6541	7339	12.2%	6993	8011	14.5%
26350.00	2740	3412	24.5%	4258	5002	17.5%	5339	5936	11.2%	6003	6647	10.7%	6553	7353	12.2%	7006	_	14.5%
26400.00	2746	3418	24.5%	4266	5011	17.5%	5349	5947	11.2%	6014	6660	10.7%	6566	7367	12.2%	7020	8041	14.5%
26450.00 26500.00	2751 2756	3425 3431	24.5%	4274 4282	5021 5030	17.5% 17.5%	5359 5369	5958 5970	11.2% 11.2%	6025 6037	6673 6685	10.7% 10.7%	6578 6591	7381 7395	12.2% 12.2%	7033 7046		14.5% 14.5%
			24.5%									_					_	
26550.00 26600.00	2761 2766	3438 3444	24.5% 24.5%	4290 4299	5040 5049	17.5% 17.5%	5379 5389	5981 5992	11.2% 11.2%	6048 6059	6698 6711	10.7% 10.7%	6603 6615	7409 7423	12.2% 12.2%	7060 7073		14.5% 14.5%
26650.00	2772	3451	24.5%	4299	5059	17.5%	5399	6004	11.2%	6071	6723	10.7%	6628	7423	12.2%	7086	_	14.5%
26700.00	2777	3457	24.5%	4315	5068	17.5%	5409	6015	11.2%	6082	6736	10.7%	6640	7451	12.2%	7100		14.5%
26750.00	2782	3463	24.5%	4323	5078	17.5%	5420	6026	11.2%	6094	6748	10.7%	6653	7464	12.2%	7113	+	14.5%
26800.00	2787	3470	24.5%	4331	5087	17.5%	5430	6037	11.2%	6105	6761	10.7%	6665	7478	12.2%	7126		14.5%
26850.00	2792	3476	24.5%	4339	5097	17.5%	5440	6049	11.2%	6116	6774	10.7%	6678	7492	12.2%	7139	1	14.5%
26900.00	2798	3483	24.5%	4347	5106	17.5%	5450	6060	11.2%	6128	6786	10.7%	6690		12.2%	7153	_	14.5%
26950.00	2803	3489	24.5%	4355	5116	17.5%	5460	6071	11.2%	6139	6799	10.7%	6702	7520	12.2%	7166	_	14.5%
27000.00	2808	3496	24.5%	4363	5125	17.5%	5470	6082	11.2%	6151	6811	10.7%	6715	7534	12.2%	7179	_	14.5%
27050.00	2813	3502	24.5%	4371	5135	17.5%	5480	6094	11.2%	6162	6824	10.7%	6727	7548	12.2%	7193	_	14.5%
27100.00	2818	3509	24.5%	4379	5144	17.5%	5490	6105	11.2%	6173	6837	10.7%	6740		12.2%	7206	_	14.5%
27150.00	2824	3515	24.5%	4387	5154	17.5%	5501	6116	11.2%	6185	6849	10.7%	6752	7576	12.2%	7219		14.5%
27200.00	2829	3522	24.5%	4396	5163	17.5%	5511	6127	11.2%	6196	6862	10.7%	6765	7590	12.2%	7232	8285	14.5%

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Shaded (blue) area indicates amounts adjusted for low incomes

Income 2834 27350.00 2839 27350.00 2844 27400.00 2850 27450.00 2855 27500.00 2860 27550.00 2865 27600.00 2870 27650.00 2876 27700.00 2881 27750.00 2886 27800.00 2891 27850.00 2896 27900.00 2902 27950.00 2907	3528	% 4404 % 4412 % 4428 % 4436 % 4444 % 4452 % 4460 % 4476 % 4484 % 4482 % 4501 % 4509	Froposed 5173 5182 5192 5201 5211 5220 5229 5239 5248 5258 5267 5277	% Change 17.5% 17.5% 17.5% 17.5% 17.5% 17.5% 17.5% 17.5% 17.5% 17.5% 17.5% 17.5%	5521 5531 5541 5551 5551 5572 5582 5592 5602 5612	6139 6150 6161 6172 6184 6195 6206 6218 6229	% Change 11.2% 11.2% 11.2% 11.2% 11.2% 11.2% 11.2% 11.2% 11.2% 11.2%	6208 6219 6230 6242 6253 6265 6276	6874 6887 6900 6912 6925 6938	% Change 10.7% 10.7% 10.7% 10.7% 10.7%	Existing 6777 6790 6802 6814 6827	7604 7618 7632 7646 7660	% Change 12.2% 12.2% 12.2% 12.2% 12.2% 12.2% 12.2%	7246 7259 7272 7286 7299	8300 8315 8330 8346 8361 8376	% Change 14.5% 14.5% 14.5% 14.5% 14.5%
27300.00 2839 27350.00 2844 27400.00 2850 27450.00 2855 27500.00 2860 27550.00 2865 27600.00 2870 27650.00 2876 27700.00 2881 27750.00 2886 27800.00 2891 27850.00 2896 27900.00 2902 27950.00 2907	3535 24.5 3541 24.5 3548 24.5 3554 24.5 3561 24.5 3567 24.5 3580 24.5 3586 24.5 3593 24.5 3606 24.5 3612 24.5 3625 24.5	% 4412 % 4420 % 4428 % 4436 % 4444 % 4452 % 4460 % 4476 % 4484 % 4492 % 4509	5182 5192 5201 5211 5220 5229 5239 5248 5258 5267 5277	17.5% 17.5% 17.5% 17.5% 17.5% 17.5% 17.5% 17.5% 17.5%	5531 5541 5551 5561 5572 5582 5592 5602 5612	6150 6161 6172 6184 6195 6206 6218	11.2% 11.2% 11.2% 11.2% 11.2% 11.2%	6219 6230 6242 6253 6265	6887 6900 6912 6925	10.7% 10.7% 10.7% 10.7%	6790 6802 6814 6827	7618 7632 7646 7660	12.2% 12.2% 12.2% 12.2%	7259 7272 7286 7299	8315 8330 8346 8361	14.5% 14.5% 14.5% 14.5%
27350.00 2844 27400.00 2850 27450.00 2855 27500.00 2860 27550.00 2865 27600.00 2870 27650.00 2876 27700.00 2881 27750.00 2886 27800.00 2891 27850.00 2896 27900.00 2902 27950.00 2907	354 24.5 3548 24.5 3554 24.5 3561 24.5 3567 24.5 3580 24.5 3588 24.5 3593 24.5 3606 24.5 3612 24.5 3625 24.5	% 4420 % 4428 % 4436 % 4444 % 4452 % 4460 % 4468 % 4476 % 4484 % 4492 % 4509	5192 5201 5211 5220 5229 5239 5248 5258 5267 5277	17.5% 17.5% 17.5% 17.5% 17.5% 17.5% 17.5% 17.5%	5541 5551 5561 5572 5582 5592 5602 5612	6161 6172 6184 6195 6206 6218 6229	11.2% 11.2% 11.2% 11.2% 11.2%	6230 6242 6253 6265	6900 6912 6925	10.7% 10.7% 10.7%	6802 6814 6827	7632 7646 7660	12.2% 12.2% 12.2%	7272 7286 7299	8330 8346 8361	14.5% 14.5% 14.5%
27400.00 2850 27450.00 2855 27500.00 2860 27550.00 2865 27600.00 2870 27650.00 2876 27700.00 2881 27750.00 2886 27800.00 2891 27850.00 2896 27900.00 2902 27950.00 2907	3548 24.5 3554 24.5 3561 24.5 3567 24.5 3574 24.5 3580 24.5 3593 24.5 3599 24.5 3606 24.5 3612 24.5 3625 24.5	% 4428 % 4436 % 4444 % 4452 % 4460 % 4468 % 4476 % 4484 % 4492 % 4509	5201 5210 5220 5229 5239 5248 5258 5267 5277	17.5% 17.5% 17.5% 17.5% 17.5% 17.5% 17.5%	5551 5561 5572 5582 5592 5602 5612	6172 6184 6195 6206 6218 6229	11.2% 11.2% 11.2% 11.2% 11.2%	6242 6253 6265	6912 6925	10.7% 10.7%	6814 6827	7646 7660	12.2% 12.2%	7286 7299	8346 8361	14.5% 14.5%
27450.00 2855 27500.00 2860 27550.00 2865 27600.00 2870 27650.00 2876 27700.00 2881 27750.00 2886 27850.00 2891 27850.00 2896 27900.00 2902 27950.00 2907	3554 24.5 3561 24.5 3567 24.5 3574 24.5 3580 24.5 3593 24.5 3599 24.5 3612 24.5 3619 24.5 3625 24.5	% 4436 % 4444 % 4452 % 4460 % 4468 % 4476 % 4484 % 4492 % 4501 % 4509	5211 5220 5229 5239 5248 5258 5267 5277	17.5% 17.5% 17.5% 17.5% 17.5% 17.5%	5561 5572 5582 5592 5602 5612	6184 6195 6206 6218 6229	11.2% 11.2% 11.2% 11.2%	6253 6265	6925	10.7%	6827	7660	12.2%	7299	8361	14.5%
27500.00 2860 27550.00 2865 27600.00 2870 27650.00 2876 27700.00 2881 27750.00 2886 27800.00 2891 27850.00 2896 27900.00 2902 27950.00 2907	3561 24.5 3567 24.5 3574 24.5 3580 24.5 3586 24.5 3593 24.5 3606 24.5 3612 24.5 3625 24.5	4444 4452 4460 4468 4476 4484 4484 4501 4509	5220 5229 5239 5248 5258 5267 5277	17.5% 17.5% 17.5% 17.5% 17.5%	5572 5582 5592 5602 5612	6195 6206 6218 6229	11.2% 11.2% 11.2%	6265								
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27600.00 2870 27650.00 2876 27700.00 2881 27750.00 2886 27800.00 2891 27850.00 2896 27900.00 2902 27950.00 2907	3574 24.5 3580 24.5 3586 24.5 3593 24.5 3599 24.5 3606 24.5 3612 24.5 3625 24.5	4460 4468 4476 4476 4484 4492 4501	5239 5248 5258 5267 5277	17.5% 17.5% 17.5% 17.5%	5592 5602 5612	6218 6229	11.2%	6276		10.7%	6839	7674				14.5%
27650.00 2876 27700.00 2881 27750.00 2886 27800.00 2891 27850.00 2896 27900.00 2902 27950.00 2907	3580 24.5 3586 24.5 3593 24.5 3599 24.5 3606 24.5 3612 24.5 3625 24.5	 4468 4476 4484 4492 4501 4509 	5248 5258 5267 5277	17.5% 17.5% 17.5%	5602 5612	6229			6950	10.7%	6852	7688	12.2%	7326	8391	14.5%
27700.00 2881 27750.00 2886 27800.00 2891 27850.00 2896 27900.00 2902 27950.00 2907	3586 24.5 3593 24.5 3599 24.5 3606 24.5 3612 24.5 3619 24.5 3625 24.5	4476 4484 4492 4501 4509	5258 5267 5277	17.5% 17.5%	5612		11.007	6287	6963	10.7%	6864	7702	12.2%	7339	8407	14.5%
27750.00 2886 27800.00 2891 27850.00 2896 27900.00 2902 27950.00 2907	3593 24.5 3599 24.5 3606 24.5 3612 24.5 3619 24.5 3625 24.5	4484 4492 4501 4509	5267 5277	17.5%			11.2%	6299	6975	10.7%	6877	7716	12.2%	7352	8422	14.5%
27800.00 2891 27850.00 2896 27900.00 2902 27950.00 2907	3599 24.5 3606 24.5 3612 24.5 3619 24.5 3625 24.5	4492 4501 4509	5277			6240	11.2%	6310	6988	10.7%	6889	7730	12.2%	7365	8437	14.5%
27850.00 2896 27900.00 2902 27950.00 2907	3606 24.5 3612 24.5 3619 24.5 3625 24.5	% 4501 % 4509	_	17.3%		6251	11.2% 11.2%	6321 6333	7001 7013	10.7%	6901	7744 7757	12.2% 12.2%	7379	8452	14.5%
27900.00 2902 27950.00 2907	3612 24.5 3619 24.5 3625 24.5	4509	3200	17.5%	5632 5642	6263 6274	11.2%	6344	7026	10.7% 10.7%	6914 6926	7771	12.2%	7392 7405	8467 8483	14.5% 14.5%
27950.00 2907	3619 24.5 3625 24.5	_	5296	17.5%	5653	6285	11.2%	6356	7038	10.7%	6939	7785	12.2%	7403	8498	14.5%
	3625 24.5	/o≡ /I51/	5305	17.5%	5663	6296	11.2%	6367	7051	10.7%	6951	7799	12.2%	7432	8513	14.5%
Z0000.00 Z01Z			5315	17.5%	5673	6308	11.2%	6378	7064	10.7%	6964	7813	12.2%	7445	8528	14.5%
28050.00 2917	.5h.5/ /4.5		5324	17.5%	5683	6319	11.2%	6390	7076	10.7%	6976	7827	12.2%	7458	8544	14.5%
	3638 24.5		5334	17.5%	5693	6330	11.2%	6401	7089	10.7%	6988	7841	12.2%	7472	8559	14.5%
	3645 24.5	_	5343	17.5%	5703	6341	11.2%	6413	7102	10.7%	7001	7855	12.2%	7485	8574	14.5%
28200.00 2933	3651 24.5	_	5353	17.5%	5713	6353	11.2%	6424	7114	10.7%	7013	7869	12.2%	7498	8589	14.5%
	3658 24.5	_	5362	17.5%	5723	6364	11.2%	6435	7127	10.7%	7026	7883	12.2%	7512	8605	14.5%
	3664 24.5	_	5372	17.5%	5734	6375	11.2%	6447	7139	10.7%	7038	7897	12.2%	7525	8620	14.5%
28350.00 2948	3671 24.5	_	5381	17.5%	5744	6386	11.2%	6458	7152	10.7%	7051	7911	12.2%	7538	8635	14.5%
28400.00 2954	3677 24.5		5391	17.5%	5754	6398	11.2%	6470	7165	10.7%	7063	7925	12.2%	7552	8650	14.5%
	3684 24.5	% 4598	5400	17.5%	5764	6409	11.2%	6481	7177	10.7%	7076	7939	12.2%	7565	8665	14.5%
28500.00 2964	3690 24.5	% 4606	5410	17.5%	5774	6420	11.2%	6492	7190	10.7%	7088	7953	12.2%	7578	8681	14.5%
28550.00 2969	3697 24.5	% 4614	5419	17.5%	5784	6432	11.2%	6504	7202	10.7%	7100	7967	12.2%	7591	8696	14.5%
28600.00 2974	3703 24.5	4622	5429	17.5%	5794	6443	11.2%	6515	7215	10.7%	7113	7981	12.2%	7605	8711	14.5%
28650.00 2980	3709 24.5	4630	5438	17.5%	5804	6454	11.2%	6526	7228	10.7%	7125	7995	12.2%	7618	8726	14.5%
28700.00 2985	3716 24.5	4638	5448	17.5%	5815	6465	11.2%	6538	7240	10.7%	7138	8009	12.2%	7631	8742	14.5%
28750.00 2990	3722 24.5	4646	5457	17.5%	5825	6477	11.2%	6549	7253	10.7%	7150	8023	12.2%	7645	8757	14.5%
	3729 24.5		5467	17.5%	5835	6488	11.2%	6561	7266	10.7%	7163	8037	12.2%	7658	8772	14.5%
28850.00 3000	3735 24.5	_	5476	17.5%	5845	6499	11.2%	6572	7278	10.7%	7175	8050	12.2%	7671	8787	14.5%
	3742 24.5		5486	17.5%	5855	6510	11.2%	6583	7291	10.7%	7187		12.2%	7685		14.5%
	3748 24.5	_	5495	17.5%	5865	6522	11.2%	6595	7303	10.7%	7200	8078	12.2%	7698	8818	14.5%
	3755 24.5	_	5505	17.5%	5875	6533	11.2%	6606	7316	10.7%	7212	8092	12.2%	7711	8833	14.5%
29050.00 3021	3761 24.5	_	5514	17.5%	5886	6544	11.2%	8618	7329	10.7%	7225	8106	12.2%	7724	8848	14.5%
	3768 24.5		5524	17.5%	5896	6555	11.2%	6629	7341	10.7%	7237	8120	12.2%	7738	8863	14.5%
29150.00 3032	3774 24.5	_	5533	17.5%	5906	6567	11.2%	6640	7354	10.7%	7250	8134	12.2%	7751	8879	14.5%
29200.00 3037	3781 24.5	_	5543	17.5%	5916 5926	6578	11.2%	6652	7366	10.7%	7262 7274	8148 8162	12.2%	7764	8894 9000	14.5%
	3787 24.5 3794 24.5	_	5552 5562	17.5% 17.5%	5936	6589 6600	11.2% 11.2%	6663 6675	7379 7392	10.7% 10.7%	7214	8162	12.2% 12.2%	7778 7791	8909 8924	14.5% 14.5%
	3794 24.5 3800 24.5		5562 5571	17.5% 17.5%	5936 5946	6612	11.2%	6686		10.7%	7287	8176 8190		7791 7804	8924 8940	14.5%
	3800 24.5 3807 24.5	_	5581	17.5% 17.5%	5946 5956	6623	11.2%	6697	7404 7417	10.7%	7299	8190 8204	12.2% 12.2%	7817	8955	14.5% 14.5%
29450.00 3063	3813 24.5	_	5590	17.5%	5967	6634	11.2%	6709	7417	10.7%	7324	8218	12.2%	7831	8970	14.5%
	3820 24.5		5600	17.5%	5977	6646	11.2%	6720	7442	10.7%	7324	8232	12.2%	7844	8985	14.5%
	3826 24.5	_	5609	17.5%	5987	6657	11.2%	6731	7442	10.7%	7349	8246	12.2%	7857	9001	14.5%
	3832 24.5	_	5619	17.5%	5997	6668	11.2%	6743	7467	10.7%	7362	8260	12.2%	7871	9016	14.5%
	3839 24.5	_	5628	17.5%	6007	6679	11.2%	6754	7480	10.7%	7374	8274	12.2%	7884	9031	14.5%
	3845 24.5		5638	17.5%	6017	6691	11.2%	6766	7400	10.7%	7386	8288	12.2%	7897	9046	14.5%
	3852 24.5		5647	17.5%	6027	6702	11.2%	6777	7505	10.7%	7399	8302	12.2%	7911	9061	14.5%
	3858 24.5	_	5657	17.5%	6037	6713	11.2%	6788	7518	10.7%	7411	8316	12.2%	7924	9077	14.5%
	3865 24.5	_	5666	17.5%	6048	6724	11.2%	6800	7530	10.7%	7424	8330	12.2%	7937	9092	14.5%

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Combined		One Child			Two Child	ren	Т	hree Childr	en	F	our Childr	en	Fi	ive Children	l		Six Childr	en
Adjusted Gross Income	Existing	Proposed	% Change	Existing	Proposed	% Change	Existing	Proposed	% Change	Existing	Proposed	% Change	Existing	Proposed	% Change	Existing	Proposed	% Change
29900.00	3110	3871	24.5%	4832	5676	17.5%	6058	6736	11.2%	6811	7543	10.7%	7436	8343	12.2%	7950	9107	14.5%
29950.00	3115	3878	24.5%	4840	5685	17.5%	6068	6747	11.2%	6823	7556	10.7%	7449	8357	12.2%	7964	9122	14.5%
30000.00	3120	3884	24.5%	4848	5695	17.5%	6078	6758	11.2%	6834	7568	10.7%	7461	8371	12.2%	7977	9138	14.5%

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